#### REPORT ON THE COST REPORT REVIEW

JOHN F. KENNEDY MEMORIAL HOSPITAL INDIO, CALIFORNIA NATIONAL PROVIDER IDENTIFIER: 1477584993

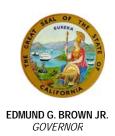
FISCAL PERIOD ENDED MAY 31, 2011

Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Margaret A. Varho Audit Supervisor: Henry Igboke Auditors: Ted Ha/Monique Nguyen



# State of California—Health and Human Services Agency Department of Health Care Services



Date: November 21, 2013

Craig Armin
Vice President
Government Programs
Tenet Healthcare Corporation
1445 Rose Avenue, Suite 1400
Dallas, TX 75202-2703

JOHN F. KENNEDY MEMORIAL HOSPITAL NATIONAL PROVIDER IDENTIFIER 1477584993 FISCAL PERIOD ENDED MAY 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$37,953, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

- 1. Summary of Findings
- Computation of Medi-Cal Reimbursement Settlement ( NONCONTRACT Schedules)
- 3. Computation of Medi-Cal Cost (CONTRACT Schedules)
- 4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

#### <u>United States Postal Service (USPS)</u>

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

#### Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

### (Original signed by Margaret A. Varho)

Margaret A. Varho, Chief Audits Section—Santa Ana Financial Audits Branch

Certified

Provider Name: JOHN F. KENNEDY MEMORIAL HOSPITAL Fiscal Period Ended: MAY 31, 2011

		SETTLEMENT	COST
1.	Medi-Cal Noncontract Settlement (SCHEDULE 1)		
	Provider NPI: 1477584993		
	Reported	\$ 0	
	Not Change	e (22.1)	
	Net Change	\$ (821)	
	Audited Amount Due Provider (Ctate)	¢ (024)	
2.	Audited Amount Due Provider (State)  Subprovider I (SCHEDULE 1-1)	\$ (821)	
۷.	Provider NPI:		
	Reported	\$ 0	
	1	,	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3.	Subprovider II (SCHEDULE 1-2)		
	Provider NPI:		
	Reported	\$ 0	
	N - 01		
	Net Change	\$ 0	
	Audited Amount Duo Provides (Clate)	•	
4.	Audited Amount Due Provider (State)  Medi-Cal Contract Cost (CONTRACT SCH 1)	\$ 0	
<b></b> .	Provider NPI: 1477584993		
	Reported		\$ 19,525,942
	Поролош		Ψ 10,020,012
	Net Change		\$ 933,212
	v		
	Audited Cost		\$ 20,459,154
	Audited Amount Due Provider (State)	\$ (37,132)	
5.	Distinct Part Nursing Facility (DPNF SCH 1)		
	Provider NPI:		
	Reported		\$ 0.00
	Not Change		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Addition Cook For Buy		Ψ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6.	Distinct Part Nursing Facility (DPNF SCH 1-1)		
	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Der Deu		<b>c</b>
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7.	Adult Subacute (ADULT SUBACUTE SCH 1)	φ 0	
"	Provider NPI:		
	Reported		\$ 0.00
	·		
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	<u> </u>

8.	Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (37.953)
9.	Total Medi-Cal Cost	\$ 20,459,154

#### SUMMARY OF FINDINGS

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1) Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
11.	Audited Amount Due Provider (State)  Rural Health Clinic (RHC SCH 1)	\$ 0	
11.	Provider NPI:		
	Reported	\$ 0	
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1)	0	
	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1) Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1)		
	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement		
10.	Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined Audited Settlement Due		
17.	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (37,953)	

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

#### COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name: Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

			REPORTED		AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$	0	\$	19,453
2.	Excess Reasonable Cost Over Charges (Schedule 2)	\$	0	\$	0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$	0	\$	N/A
4.		\$ \$	0		0
5.	TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$	0	\$	19,453
6.	Interim Payments (Adj 5)	\$	0	\$	(20,274)
7.	Balance Due Provider (State)	\$	0	\$	(821)
8.	Duplicate Payments (Adj )	\$	0	\$	0
9.		\$ \$	0	•	0
10.	\$	\$	0		0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$	0 (To Summa	Τ,	(821) of Findings)

STATE OF CALIFORNIA SCHEDULE 2
PROGRAM: NONCONTRACT

### COMPUTATION OF LESSER OF MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name: JOHN F. KENNEDY MEMORIAL HOSPITAL			Fisca	Il Period Ended: MAY 31, 2011
	ovider NPI: 77584993			
		REF	PORTED	AUDITED
RE	ASONABLE COST OF MEDI-CAL INPATIENT SERVICES			
1.	Cost of Covered Services (Schedule 3)	\$	0 \$	19,453
СН	IARGES FOR MEDI-CAL INPATIENT SERVICES			
2.	Inpatient Routine Service Charges (Adj 4)	\$	0 \$	222,320
3.	Inpatient Ancillary Service Charges (Adj 4)	\$	0 \$ _	11,434
4.	Total Charges - Medi-Cal Inpatient Services	\$	0 \$	233,754
5.	Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$	0 \$ _	214,301
6.	Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$	0	0 ule 1)
			(10001100	

<sup>\*</sup> If charges exceed reasonable cost, no further calculation necessary for this schedule.

STATE OF CALIFORNIA SCHEDULE 3
PROGRAM: NONCONTRACT

### COMPUTATION OF MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name: Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

				REPORTED		AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Sch	edule 5)	\$	0	\$_	896
2.	Medi-Cal Inpatient Routine Services (Sche	edule 4)	\$	0	\$_	18,557
3.	Medi-Cal Inpatient Hospital Based Physici for Intern and Resident Services (Sch.)	an	\$	0_	\$_	0
4.		\$	\$	0	_	0
5.		\$	\$ -	0	_	0
6.	SUBTOTAL (Sum of Lines 1 through 5)		\$	0	\$_	19,453
7.	Medi-Cal Inpatient Hospital Based Physici for Acute Care Services (Schedule 7)	an	\$	(See Schedule 1)	\$_	0
8.	SUBTOTAL		\$	0 (To So		19,453 Jule 2)
9.	Medi-Cal Deductible (Adj )		\$	0	\$_	0_
10.	Medi-Cal Coinsurance (Adj )		\$	0	\$_	0
11.	Net Cost of Covered Services Rendered t Inpatients	o Medi-Cal	\$	0 (To So	\$ <u>_</u> :hec	19,453 dule 1)

SCHEDULE 4 PROGRAM: NONCONTRACT

### COMPUTATION OF MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name: Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

GEN	IERAL SERVICE UNIT NET OF SWING-BED COSTS		REPORTED	AUDITED
INID	ATIENT DAYS			
1.	Total Inpatient Days (include private & swing-bed) (Adj )		25,415	25,415
2.	Inpatient Days (include private & swing-bed)  Inpatient Days (include private, exclude swing-bed)	_	25,415	25,415
3.	Private Room Days (exclude swing-bed)  Private Room Days (exclude swing-bed private room) (Adj )	_	25,415	25,415
4.	Semi-Private Room Days (exclude swing-bed) (Adj.)	_	25,413	25,413
5.	Medicare NF Swing-Bed Days through Dec 31 (Adj )	_	0	0
6.	Medicare NF Swing-Bed Days after Dec 31 (Adj )	_	0	0
7.	Medi-Cal NF Swing-Bed Days through July 31 (Adj )		0	0
8.	Medi-Cal NF Swing-Bed Days after July 31 (Adj )	_	0	0
9.	Medi-Cal Days (excluding swing-bed) (Adj )		0	0
SWI	NG-BED ADJUSTMENT			
17.	Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$	0.00 \$	0.00
18.	Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$	0.00 \$	0.00
19.	Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$	0.00 \$	0.00
20.	Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$	0.00 \$	0.00
21.	Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$	26,166,532 \$	26,138,604
22.	Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ _	0 \$	0
23.	Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$_	0 \$ _	0
24.	Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$_	0 \$ _	0
25.	Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$_	0 \$	0
26.	Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$_	0 \$	0
27.	Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	»	26,166,532 \$	26,138,604
PRI	/ATE ROOM DIFFERENTIAL ADJUSTMENT			
28.	Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ _	55,029,948 \$	55,029,948
29.	Private Room Charges (excluding swing-bed charges)	\$ _	4,158 \$	4,158
30.	Semi-Private Room Charges (excluding swing-bed charges)	\$ _	55,025,790 \$	55,025,790
31.	Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$_	0.475496 \$	0.474989
32.	Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$_	2,079.00 \$	2,079.00
33.	Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$_	2,165.26 \$	2,165.26
34.	Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$_	(86.26) \$ _	(86.26)
35.	Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ <u></u>	(41.02) \$ _	(40.97)
36.	Private Room Cost Differential Adjustment (L 35 x L 3)	» <u> </u>	(82) \$ _	(82)
37.	Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	Φ_	26,166,614 \$	26,138,686
PRC	OGRAM INPATIENT OPERATING COST			
38.	Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$	1,029.57 \$	1,028.47
39.	Program General Inpatient Routine Service Cost (L 9 x L 38)	\$	0 \$	0
40.	Cost Applicable to Medi-Cal (Sch 4A)	\$	0 \$	18,557
41.	Cost Applicable to Medi-Cal (Sch 4B)	\$	0 \$	0
42.	TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ _	0 \$	18,557
			( To Sched	ule 3)

#### **COMPUTATION OF** MEDI-CAL INPATIENT ROUTINE SERVICE COST

SCHEDULE 4A

**Provider Name:** Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED		AUDITED
NURSERY				
Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$	2,718,504	\$	2,705,539
2. Total Inpatient Days (Adj )	· <u>-</u>	3,969	_	3,969
3. Average Per Diem Cost	\$	684.93	\$	681.67
4. Medi-Cal Inpatient Days (Adj )				0
5. Cost Applicable to Medi-Cal	\$	0	\$_	0
INTENSIVE CARE UNIT				
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$	6,731,424	\$_	6,719,579
7. Total Inpatient Days (Adj )	. <del>.</del>	3,345	_	3,345
8. Average Per Diem Cost	\$	2,012.38	\$_	2,008.84
9. Medi-Cal Inpatient Days (Adj ) 10. Cost Applicable to Medi-Cal	\$	0	\$	0
10. Cost Applicable to Medi-Cal	Ψ	<u> </u>	Ψ_	<u> </u>
CORONARY CARE UNIT				
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$	0	\$_	0_
12. Total Inpatient Days (Adj )	_	0	_	0
<ul><li>13. Average Per Diem Cost</li><li>14. Medi-Cal Inpatient Days (Adj )</li></ul>	\$	0.00	\$_	0.00
15. Cost Applicable to Medi-Cal	s <del>-</del>	0	s –	0
	· _		* -	<u> </u>
BURN INTENSIVE CARE UNIT		_		_
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$	0	\$_	0
17. Total Inpatient Days (Adj )	_	0	_	0
Average Per Diem Cost     Medi-Cal Inpatient Days (Adj.)	\$	0.00	۵ _	0.00
<ul><li>19. Medi-Cal Inpatient Days (Adj )</li><li>20. Cost Applicable to Medi-Cal</li></ul>	<u> </u>	0	\$	0
20. Coot, applicable to medical	¥ <u> </u>		Ψ_	
SURGICAL INTENSIVE CARE UNIT				
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$		\$_	0
<ul><li>22. Total Inpatient Days (Adj )</li><li>23. Average Per Diem Cost</li></ul>	<u> </u>	0.00	e –	0.00
24. Medi-Cal Inpatient Days (Adj )	Ψ	0.00	Ψ_	0.00
25. Cost Applicable to Medi-Cal	\$	0	\$	0
				_
NICU 26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$	2,700,964	Ф	2,695,843
27. Total Inpatient Days (Adj.)	Ψ	2,700,904	Ψ_	2,095,045
28. Average Per Diem Cost	\$		\$ _	1,311.85
29. Medi-Cal Inpatient Days (Adj )	· <u>-</u>	,	_	0
30. Cost Applicable to Medi-Cal	\$	0	\$_	0
ADMINISTRATIVE DAYS				
31. Per Diem Rate (Adj 2)	\$	0.00	\$	381.37
32. Medi-Cal Inpatient Days (Adj 2)	¥ <u> </u>	0.00	Ψ_	39
33. Cost Applicable to Medi-Cal	\$		\$ _	14,873
ADMINIOTDATIVE DAVO				
ADMINISTRATIVE DAYS 34. Per Diem Rate (Adj 2)	\$	0.00	Ф	409.38
35. Medi-Cal Inpatient Days (Adj 2)	Ψ	0.00	Φ_	9
36. Cost Applicable to Medi-Cal	\$	0	\$	3,684
	_		_	
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$	<u>0</u> (Ta Cal		18,557
		(To Scl	nedu	ле 4)

SCHEDULE 4B PROGRAM: NONCONTRACT

### COMPUTATION OF MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name: Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

	SPECIAL CARE UNITS		REPORTED		AUDITED
1.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	\$	0	\$	0
2.	Total Inpatient Days (Adj )	-	0	_	0
3.	Average Per Diem Cost	\$	0.00	\$	0.00
4.	Medi-Cal Inpatient Days (Adj )	-	0	_	0
5.	Cost Applicable to Medi-Cal	\$	0	\$ _	0
6.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	\$	0	\$	0
7.	Total Inpatient Days (Adj )		0		0
8.	Average Per Diem Cost	\$	0.00	\$	0.00
9.	Medi-Cal Inpatient Days (Adj )	_	0	_	0
10.	Cost Applicable to Medi-Cal	\$_	0	\$_	0
11.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	\$	0	\$_	0_
12.	Total Inpatient Days (Adj )	_	0	_	0
13.	Average Per Diem Cost	\$_	0.00	\$_	0.00
14.	Medi-Cal Inpatient Days (Adj )	_ <del>-</del>	0	_	0
15.	Cost Applicable to Medi-Cal	\$ _	0	\$_	0
16.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	\$_	0	\$_	0
17.	Total Inpatient Days (Adj )	=	0	_	0
18.	Average Per Diem Cost	\$_	0.00	\$_	0.00
19.	Medi-Cal Inpatient Days (Adj )	_	0	_	0
20.	Cost Applicable to Medi-Cal	\$_	0	\$_	0_
21.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	\$	0	\$	0
22.	Total Inpatient Days (Adj )	· -	0	· –	0
23.	Average Per Diem Cost	\$	0.00	\$	0.00
24.	Medi-Cal Inpatient Days (Adj )	_	0	_	0
25.	Cost Applicable to Medi-Cal	\$_	0	\$_	0
25.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	\$	0	\$	0
26.	Total Inpatient Days (Adj )	· -	0	· –	0
28.	Average Per Diem Cost	\$	0.00	\$	0.00
29.	Medi-Cal Inpatient Days (Adj )	=	0		0
30.	Cost Applicable to Medi-Cal	\$_	0	\$_	0
31.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$	0 (To So	\$ <u>_</u>	0
			(10.50	nea	ul <del>e</del> 4)

SCHEDULE 5
PROGRAM: NONCONTRACT

#### SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name: Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

Provider NPI: 1477584993

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLA	ARY COST CENTERS		( ',',		,	
50.00	Operating Room	\$ 8,322,519	\$ 97,355,002	0.085486	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	6,144,659	21,566,374	0.284918	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,367,797	65,082,870	0.082476	0	0
	Ultrasound	842,583	16,760,734	0.050271	0	0
56.00	Radioisotope	313,182	1,601,733	0.195527	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	393,350	5,870,815	0.067001	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	6,952,660	87,376,161	0.079572	5,419	431
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,636,404	38,401,874	0.068653	0	0
66.00	Physical Therapy	689,662	3,435,071	0.200771	0	0
	Occupational Therapy	144,416	829,203	0.174163	0	0
68.00	Speech Pathology	15,677	151,737	0.103318	0	0
69.00	Electrocardiology	303,855	4,738,499	0.064125	0	0
	Cardiovascular Lab	1,444,093	10,770,563	0.134078	0	0
70.00	Electroencephalography	88,627	91,909	0.964287	0	0
71.00	Medical Supplies Charged to Patients	5,405,323	45,353,287	0.119183	0	0
72.00	Impl. Dev. Charged to Patients	8,547,283	30,681,634	0.278580	0	0
73.00	Drugs Charged to Patients	7,994,015	103,399,074	0.077312	6,015	465
	Renal Dialysis	499,682	3,074,499	0.162525	0	0
76.05	Neonatal Ancillary Services	80,072	265,286	0.301831	0	0
76.99	Lithotripter	4,533	18,400	0.246356	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
	Rural Health Clinic (RHC)	0	0	0.000000	0	0
	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.01	Arthritis Clinic	0	0	0.000000	0	0
90.02	Ortho Clinic	1,965,924	2,305,142	0.852843	0	0
91.00	Emergency	7,295,092	52,490,088	0.138980	0	0
92.00	Observation Beds	0	2,940,774	0.000000	0	0
	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 65,451,408	\$ 594,560,729		\$ 11,434	\$ 896

(To Schedule 3)

<sup>\*</sup> From Schedule 8, Column 26

SCHEDULE 6
PROGRAM: NONCONTRACT

#### ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name: Fiscal Period Ended:
JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

Provider NPI: 1477584993

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 3)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
	Recovery Room	<u> </u>		0
	Delivery Room and Labor Room			0
	Anesthesiology			0
	Radiology-Diagnostic			0
	Ultrasound			0
	Radioisotope			0
	Computed Tomography (CT) Scan			0
	Magnetic Resonance Imaging (MRI)			0
	Cardiac Catheterization			0
	Laboratory		5,419	5,419
	PBP Clinical Laboratory Services-Program Only		3,	0
62.00	Whole Blood & Packed Red Blood Cells			0
	Blood Storing, Processing, & Trans.			0
	Intravenous Therapy			0
	Respiratory Therapy			0
	Physical Therapy			0
67.00	Occupational Therapy			0
	Speech Pathology			0
	Electrocardiology			0
	Cardiovascular Lab			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
	Impl. Dev. Charged to Patients			0
73.00	Drugs Charged to Patients		6,015	6,015
	Renal Dialysis		,	0
	Neonatal Ancillary Services			0
	Lithotripter			0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
	Rural Health Clinic (RHC)			0
	Federally Qualified Health Center (FQHC)			0
90.01	Arthritis Clinic			0
90.02	Ortho Clinic			0
	Emergency			0
	Observation Beds			0
	Other Outpatient Services (Specify)			0
93.02	Tanana da mada (apada)			0
93.03				0
93.04				0
93.05				0
TOTAL M	EDI-CAL ANCILLARY CHARGES	\$ (	11,434	\$ 11,434

(To Schedule 5)

SCHEDULE 7
PROGRAM: NONCONTRACT

#### COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name: Fiscal Period Ended:
JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

Provider NPI: 1477584993

54.00	Anesthesiology	(Adj)	(Adj)	TO CHARGES	CHARGES (Adj)	COST
54.00		\$ 0		0.000000		\$ 0
	Radiology - Diagnostic	0	0	0.000000	- <del>-</del>	0
55.00	Radioisotope	0	0	0.000000		0
	Laboratory	0	0	0.000000		0
69.00	Electrocardiology	0	0	0.000000		0
	Electroencephalography	0	0	0.000000		0
91.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0		0.000000	\$ 0	

(To Schedule 3)

#### COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

			REPORTED		AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 19,525,942	\$	20,459,154
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$	0	
3.	Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	\$	N/A
4.		\$	\$ 0		0
5.	Subtotal (Sum of Lines 1 through 4)		\$ 19,525,942	\$	20,459,154
6.	\$	\$	0		0
7.		\$	\$ 0		0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 19,525,942 (To Summa		20,459,154 of Findings)
9.	Medi-Cal Overpayments (Adj )		\$ 0	\$	0_
10.	Medi-Cal Credit Balances (Adj 10)		\$ 0	\$	(37,132)
11.		\$	\$ 0		0_
12.		\$	\$ 0		0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0		(37,132)
			(To Summa	ary (	of Findings)

### COMPUTATION OF LESSER OF MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

			REPORTED		AUDITED
RE	ASONABLE COST OF MEDI-CAL INPATIENT SERVICES				
1.	Cost of Covered Services (Contract Sch 3)	\$_	19,620,384	\$	20,621,592
СН	ARGES FOR MEDI-CAL INPATIENT SERVICES				
2.	Inpatient Routine Service Charges (Adj 8)	\$_	30,073,996	\$	32,252,546
3.	Inpatient Ancillary Service Charges (Adj 8)	\$_	73,447,260	\$	79,589,382
4.	Total Charges - Medi-Cal Inpatient Services	\$_	103,521,256	\$	111,841,928
5.	Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$_	83,900,872	\$	91,220,336
6.	Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ _	0 (To Contra	\$ ct S	0 ch 1)

<sup>\*</sup> If charges exceed reasonable cost, no further calculation necessary for this schedule.

## COMPUTATION OF MEDI-CAL NET COST OF COVERED SERVICES

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

			REPORTED		AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$	8,448,364	\$	8,944,460
2.	Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$	11,172,020	\$	11,677,132
3.	Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$	0	\$	0
4.	Medical and Other Services	\$	0	\$	0
5.	\$	\$	0		0
6.	SUBTOTAL (Sum of Lines 1 through 5)	\$	19,620,384	\$	20,621,592
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$	( See Contract Sch 1)	\$	0
8.	SUBTOTAL	\$	19,620,384		
			(To Contra	ct S	Sch 2)
9.	Medi-Cal Deductible (Adj 9)	\$	(43,496)	\$	(57,176)
10.	Medi-Cal Coinsurance (Adj 9)	\$	(50,946)	\$	(105,262)
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$	19,525,942 (To Contra		20,459,154 Sch 1)

## COMPUTATION OF MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

GEN	ERAL SERVICE UNIT NET OF SWING-BEDS COSTS		REPORTED	AUDITED
INDA	ATIENT DAYS			
11.	Total Inpatient Days (include private & swing-bed) (Adj.)		25,415	25,415
2.	Inpatient Days (include private & swing-bed)  Inpatient Days (include private, exclude swing-bed)	-	25,415	25,415
3.	Private Room Days (exclude swing-bed private room) (Adj )	_	25,415	25,413
3. 4.	Semi-Private Room Days (exclude swing-bed) (Adj.)	_	25,413	25,413
5.	Medicare NF Swing-Bed Days through Dec 31 (Adj )	_	0	0
6.	Medicare NF Swing-Bed Days after Dec 31 (Adj )	_	0	0
7.	Medi-Cal NF Swing-Bed Days through July 31 (Adj )	_	0	0
8.	Medi-Cal NF Swing-Bed Days after July 31 (Adj )	_	0	0
9.	Medi-Cal Days (excluding swing-bed) (Adj 6)	_	6,507	6,978
SWI	NG-BED ADJUSTMENT			
17.	Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$	0.00 \$	0.00
18.	Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$	0.00 \$	0.00
19.	Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$	0.00 \$	0.00
20.	Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$_	0.00 \$	0.00
21.	Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$_	26,166,532 \$	26,138,604
22.	Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$_	0 \$	0
23.	Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$_	0 \$	0
24.	Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$_	0 \$	0
25.	Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$_	0 \$	0
26.	Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$_	0 \$	0
27.	Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$_	26,166,532 \$	26,138,604
PRIV	ATE ROOM DIFFERENTIAL ADJUSTMENT			
28.	Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$_	55,029,948 \$	55,029,948
29.	Private Room Charges (excluding swing-bed charges) (Adj )	\$_	4,158 \$	4,158
30.	Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$_	55,025,790 \$	55,025,790
31.	Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$_	0.475496 \$	0.474989
32.	Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$_	2,079.00 \$	2,079.00
33.	Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$_	2,165.26 \$	2,165.26
34.	Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$_	(86.26) \$	(86.26)
35.	Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$_	(41.02) \$	(40.97)
36.	Private Room Cost Differential Adjustment (L 35 x L 3)	\$_	(82) \$	(82)
37.	Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$_	26,166,614 \$	26,138,686
PRO	GRAM INPATIENT OPERATING COST			
38.	Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$_	1,029.57 \$	1,028.47
39.	Program General Inpatient Routine Service Cost (L 9 x L 38)	\$_	6,699,412 \$	7,176,664
40.	Cost Applicable to Medi-Cal (Contract Sch 4A)	\$_	4,472,608 \$	4,500,468
41.	Cost Applicable to Medi-Cal (Contract Sch 4B)	\$_	0 \$	0
42.	TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ _	11,172,020 \$	11,677,132
			(To Contract S	sch 3)

## COMPUTATION OF MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
NURSERY			
Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$	2,718,504 \$	2,705,539
Total Inpatient Days (Adj )	Ψ_	3,969 This is a second	3,969
Average Per Diem Cost	\$	684.93 \$	681.67
Medi-Cal Inpatient Days (Adj 6)	Ψ_	2,213	2,311
5. Cost Applicable to Medi-Cal	\$	1,515,750 \$	1,575,339
INTENSIVE CARE UNIT			
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$	6,731,424 \$	6,719,579
7. Total Inpatient Days (Adj.)	· <del>-</del>	3,345	3,345
8. Average Per Diem Cost	\$ _	2,012.38 \$	2,008.84
9. Medi-Cal Inpatient Days (Adj 6)	_	585	440
10. Cost Applicable to Medi-Cal	\$_	1,177,242 \$ _	883,890
CORONARY CARE UNIT			
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$_	0 \$	0
12. Total Inpatient Days (Adj )	_	0	0
13. Average Per Diem Cost	\$ _	0.00 \$	0.00
14. Medi-Cal Inpatient Days (Adj )	_ =		0
15. Cost Applicable to Medi-Cal	\$ _	0 \$ _	0
BURN INTENSIVE CARE UNIT			
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$	0 \$	0
17. Total Inpatient Days (Adj )	_	0	0
18. Average Per Diem Cost	\$ _	0.00 \$	0.00
19. Medi-Cal Inpatient Days (Adj.)	_	0	0
20. Cost Applicable to Medi-Cal	\$ _	0 \$	0
SURGICAL INTENSIVE CARE UNIT			
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$	0 \$	0
22. Total Inpatient Days (Adj )	· <del>-</del>	0	0
23. Average Per Diem Cost	\$ _	0.00 \$	0.00
24. Medi-Cal Inpatient Days (Adj )	_		0
25. Cost Applicable to Medi-Cal	\$_	0 \$ _	0
NICU			
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ _	2,700,964 \$	2,695,843
27. Total Inpatient Days (Adj )		2,055	2,055
23. Average Per Diem Cost	\$ _	1,314.34 \$	1,311.85
24. Medi-Cal Inpatient Days (Adj 6)	<u> </u>	1,354	1,556
25. Cost Applicable to Medi-Cal	\$ _	1,779,616 \$ _	2,041,239
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	¢	<i>4.4</i> 72.608. ¢	4 500 468
31. IVIEUI-CAI NOULIIIE COSI (SUITI OI LIITES 3, TO, 13,20,23,30)	Φ =	4,472,608 \$	4,500,468
		(To Contract Sc	114)

## COMPUTATION OF MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

	SPECIAL CARE UNITS	REPORTED		AUDITED
1.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	0	\$	0
2.	Total Inpatient Days (Adj )	0	_	0
3.	Average Per Diem Cost	0.00	\$_	0.00
4.	Medi-Cal Inpatient Days (Adj )	0		0
5.	Cost Applicable to Medi-Cal	0	\$_	0
6.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	0	\$	0
7.	Total Inpatient Days (Adj )	0	· · –	0
8.	Average Per Diem Cost	0.00	\$	0.00
9.	Medi-Cal Inpatient Days (Adj )	0		0
10.	Cost Applicable to Medi-Cal	0	\$_	0
11.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	5 0	\$	0
12.	Total Inpatient Days (Adj )	0	. • _	0
13.	Average Per Diem Cost	0.00	\$	0.00
14.	Medi-Cal Inpatient Days (Adj )	0	_	0
15.	Cost Applicable to Medi-Cal	00	\$_	0
16.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	5 0	\$	0
17.	Total Inpatient Days (Adj )	0		0
18.	Average Per Diem Cost	0.00	\$	0.00
19.	Medi-Cal Inpatient Days (Adj )	0		0
20.	Cost Applicable to Medi-Cal	00	\$_	0_
21.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	5 0	\$	0
22.	Total Inpatient Days (Adj )	0	. Ψ _	0
23.	Average Per Diem Cost	0.00	\$	0.00
24.	Medi-Cal Inpatient Days (Adj )	0		0
25.	Cost Applicable to Medi-Cal	0	\$_	0
25.	Total Inpatient Routine Cost (Sch 8, Line, Col 27)	5 0	\$	0
26.	Total Inpatient Days (Adj )	0	. * _	0
28.	Average Per Diem Cost	0.00	\$	0.00
29.	Medi-Cal Inpatient Days (Adj )	0		0
30.	Cost Applicable to Medi-Cal	S0_	\$_	0
31.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	(To Contro	·       —	0
		(To Contra	Ct 50	71 4)

#### SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

Provider NPI: 1477584993

	TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS		(,,,,	0	(00111111111111111111111111111111111111	
50.00 Operating Room	\$ 8,322,519	\$ 97,355,002	0.085486	\$ 15,534,196	\$ 1,327,961
51.00 Recovery Room	0	0	0.000000	0	0
52.00 Delivery Room and Labor Room	6,144,659	21,566,374	0.284918	8,532,737	2,431,134
53.00 Anesthesiology	0,111,000	0	0.000000	0,002,101	0
54.00 Radiology-Diagnostic	5,367,797	65,082,870	0.082476	3,562,240	293,801
54.01 Ultrasound	842,583	16,760,734	0.050271	631,258	31,734
56.00 Radioisotope	313,182	1,601,733	0.195527	151,085	29,541
57.00 Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00 Magnetic Resonance Imaging (MRI)	393,350	5,870,815	0.067001	0	0
59.00 Cardiac Catheterization	0	0	0.000000	0	0
60.00 Laboratory	6,952,660	87,376,161	0.079572	12,022,148	956,621
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00 Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00 Intravenous Therapy	0	0	0.000000	0	0
65.00 Respiratory Therapy	2,636,404	38,401,874	0.068653	4,014,320	275,595
66.00 Physical Therapy	689,662	3,435,071	0.200771	144,672	29,046
67.00 Occupational Therapy	144,416	829,203	0.174163	59,070	10,288
68.00 Speech Pathology	15,677	151,737	0.103318	11,685	1,207
69.00 Electrocardiology	303,855	4,738,499	0.064125	272,274	17,460
69.02 Cardiovascular Lab	1,444,093	10,770,563	0.134078	1,542,648	206,835
70.00 Electroencephalography	88,627	91,909	0.964287	13,444	12,964
71.00 Medical Supplies Charged to Patients	5,405,323	45,353,287	0.119183	12,276,607	1,463,158
72.00 Impl. Dev. Charged to Patients	8,547,283	30,681,634	0.278580	415,407	115,724
73.00 Drugs Charged to Patients	7,994,015	103,399,074	0.077312	17,923,532	1,385,709
74.00 Renal Dialysis	499,682	3,074,499	0.162525	455,518	74,033
76.05 Neonatal Ancillary Services	80,072	265,286	0.301831	0	0
76.99 Lithotripter	4,533	18,400	0.246356	0	0
78.00	0	0	0.000000	0	0
79.00	0	0	0.000000	0	0
80.00	0	0	0.000000	0	0
81.00	0	0	0.000000	0	0
82.00	0	0	0.000000	0	0
83.00	0	0	0.000000	0	0
84.00	0	0	0.000000	0	0
85.00	0	0	0.000000	0	0
86.00	0	0	0.000000	0	0
87.00	0	0	0.000000	0	0
87.01	0	0	0.000000	0	0
88.00 Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.01 Arthritis Clinic	0	0	0.000000	0	0
90.02 Ortho Clinic	1,965,924	2,305,142	0.852843	0	0
91.00 Emergency	7,295,092	52,490,088	0.138980	2,026,541	281,649
92.00 Observation Beds	0	2,940,774	0.000000	0	0
93.00 Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.02	0	0	0.000000	0	0
93.03	0	0	0.000000	0	0
93.04	0	0	0.000000	0	0
93.05	0	0	0.000000	0	0
TOTAL	ф о <u>г</u> 454 400	¢ 504.500.700		Ф 70.500.000	Ф 0044400
TOTAL	\$ 65,451,408	\$ 594,560,729		\$ 79,589,382	\$ 8,944,460 (To Contract Sch. 3)

(To Contract Sch 3)

<sup>\*</sup> From Schedule 8, Column 26

#### ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name: JOHN F. KENNEDY MEMORIAL HOSPITAL Fiscal Period Ended: MAY 31, 2011

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$ 10,793,178	\$ 4,741,018	\$ 15,534,196
	Recovery Room	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,	0
	Delivery Room and Labor Room	10,279,948	(1,747,211)	8,532,737
	Anesthesiology	10,270,010	(1,111,211)	0,002,101
	Radiology-Diagnostic	3,287,469	274,771	3,562,240
	Ultrasound	1,933,118	(1,301,860)	631,258
	Radioisotope	125,131	25,954	151,085
	Computed Tomography (CT) Scan	120,101	20,001	0
	Magnetic Resonance Imaging (MRI)	575,845	(575,845)	0
	Cardiac Catheterization	070,010	(070,010)	0
	Laboratory	10,435,223	1,586,925	12,022,148
	PBP Clinical Laboratory Services-Program Only	10,400,220	1,000,020	0
	Whole Blood & Packed Red Blood Cells			0
	Blood Storing, Processing, & Trans.			0
	Intravenous Therapy			0
	Respiratory Therapy	6,734,949	(2,720,629)	4,014,320
	Physical Therapy	141,940	2,732	144,672
	Occupational Therapy	57,884	1,186	59,070
	Speech Pathology	11,734	(49)	11,685
	Electrocardiology	259,722	12,552	272,274
	Cardiovascular Lab	552,383	990,265	1,542,648
	Electroencephalography	15,246	(1,802)	13,444
	Medical Supplies Charged to Patients	7,251,459	5,025,148	12,276,607
	Impl. Dev. Charged to Patients	88,044	327,363	415,407
		·		
	Drugs Charged to Patients Renal Dialysis	18,408,775 402,505	(485,243) 53,013	17,923,532 455,518
	-			
	Neonatal Ancillary Services	160,928	(160,928)	0
76.99	Lithotripter			0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01	Dural Llookh Clinia (DLIC)			0
	Rural Health Clinic (RHC)			0
	Federally Qualified Health Center (FQHC)			0
	Arthritis Clinic Ortho Clinic	199	(400)	0
			(199)	
	Emergency	1,931,580	94,961	2,026,541
	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL N	IEDLOAL ANGILLADVOLLADOGO	ф 70.447.000	¢ 0440400	¢ 70.500.000
LIGIAL	IEDI-CAL ANCILLARY CHARGES	\$ 73,447,260	\$ 6,142,122	\$ 79,589,382

#### COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

Provider NPI: 1477584993

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
53.00	Anesthesiology	\$ (Adj)		0.000000	¢ (Auj )	\$ 0
	Radiology - Diagnostic	0	0	0.000000	Ψ	0
	Radioisotope	0	0	0.000000		0
	Laboratory	0	0	0.000000		0
	Electrocardiology	0	0	0.000000		0
	Electroencephalography	0	0	0.000000		0
	Emergency	0	0	0.000000		0
01.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	1	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	1	0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0		0.000000	¢ ^	\$ 0
	TOTAL	Φ 0	φ 0	J		ontract Sch 3)

(To Contract Sch 3)

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	CAPITAL BLDG & FIXTURES 1.00	CAPITAL MOVABLE EQUIP 2.00	OTHER CAP RELATED COSTS 3.00	ALLOC COST 3.01	ALLOC COST 3.02	ALLOC COST 3.03	ALLOC COST 3.04	ALLOC COST 3.05	ALLOC COST 3.06	ALLOC COST 3.07	ALLOC COST 3.08
	GENERAL SERVICE COST CENTER Capital Related Costs-Buildings and Fixture Capital Related Costs-Movable Equipment	2,677,075 1,426,263	0										
3.00	Other Capital Related Costs	0	0	0	_								
3.01		0	0	0	0								
3.02		0	0	0	0	0	0						
3.03 3.04		0	0	0	0	0	0	0					
3.04		0	0	0	0	0	0	0	0				
3.06		0	0	0	0	0	0	0	0	0			
3.07		0	0	0	0	0	0	0	0	0	0		
3.08		0	0	0	0	0	0	0	0	0	0	0	
3.09		0	0	0	0	0	0	0	0	0	0	0	0
	Employee Benefits	7,229,831	28,892	13,244	0	0	0	0	0	0	0	0	0
5.01		0	0	0	0	0	0	0	0	0	0	0	0
5.02		0	0	0	0	0	0	0	0	0	0	0	0
5.03 5.04		0	0	0	0	0	0	0	0	0	0	0	0
5.05		0	0	0	0	0	0	0	0	0	0	0	0
5.06		0	0	0	0	0	0	0	0	0	0	0	0
5.07		0	0	0	0	0	0	0	0	0	0	0	0
5.08		0	0	0	0	0	0	0	0	0	0	0	0
5.00	Administrative and General	19,712,039	302,144	174,545	0	0	0	0	0	0	0	0	0
6.00	Maintenance and Repairs	0	0	0	0	0	0	0	0	0	0	0	0
	Operation of Plant	3,862,620	450,674	206,595	0	0	0	0	0	0	0	0	0
	Laundry and Linen Service	319,519	9,775	4,481	0	0	0	0	0	0	0	0	0
	Housekeeping	1,017,609	42,366	19,421	0	0	0	0	0	0	0	0	0
	Dietary Cafeteria	600,062 935,901	41,250 32,777	18,910 15,025	0	0	0	0	0	0	0	0	0
	Maintenance of Personnel	935,901	0	15,025	0	0	0	0	0	0	0	0	0
	Nursing Administration	791,812	20,708	9,493	0	0	0	0	0	0	0	0	0
	Central Services and Supply	640,815	49,827	22,841	0	0	0	0	0	0	0	0	0
	Pharmacy	2,238,543	27,672	12,685	0	0	0	0	0	0	0	0	0
16.00	Medical Records & Library	2,221,357	58,135	56,843	0	0	0	0	0	0	0	0	0
17.00		368,068	12,834	5,883	0	0	0	0	0	0	0	0	0
	Inservice Education	213,856	9,486	19,147	0	0	0	0	0	0	0	0	0
	Nonphysician Anesthetists	0	0	0	0	0	0	0	0	0	0	0	0
	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
	Intern & Res. Service-Salary & Fringes (Approved) Intern & Res. Other Program Costs (Approved)	0	0	0	0	0	0	0	0	0	0	0	0
	Paramedical Ed. Program (specify)	0	0	0	0	0	0	0	0	0	0	0	0
23.01	·	0	0	0	0	0	0	0	0	0	0	0	0
23.02		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
	Adults & Pediatrics (Gen Routine)	13,573,497	628,902	288,297	0	0	0	0	0	0	0	0	0
	Intensive Care Unit	3,737,027	155,102	71,101	0	0	0	0	0	0	0	0	0
	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
	Burn Intensive Care Unit	0	0	0	0	0 0	0	0 0	0	0	0	0	0
	Surgical Intensive Care Unit NICU	1,593,815	60,966	27,948	0	0	0	0	0	0	0	0	0
	Subprovider - IPF	0	00,300	0	0	0	0	0	0	0	0	0	0
	Subprovider - IRF	0	0	0	0	0	0	0	0	0	0	0	0
42.00	Subprovider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
	Nursery	1,579,056	28,230	12,941	0	0	0	0	0	0	0	0	0
	Skilled Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
	Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
	Other Long Term Care	0	0	0	0	0	0	0	0	0	0	0	0
47.00		0	Ü	0	U	0	0	U	U	0	0	U	0

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	CAPITAL BLDG & FIXTURES 1.00	CAPITAL MOVABLE EQUIP 2.00	OTHER CAP RELATED COSTS 3.00	ALLOC COST 3.01	ALLOC COST 3.02	ALLOC COST 3.03	ALLOC COST 3.04	ALLOC COST 3.05	ALLOC COST 3.06	ALLOC COST 3.07	ALLOC COST 3.08
	ANCILLARY COST CENTERS												
	Operating Room	4,609,824	173,909	79,722	0	0	0	0	0	0	0	0	0
	Recovery Room Delivery Room and Labor Room	0	142.500	0	0	0	0	0	0	0	0	0	0
	) Anesthesiology	3,466,112 0	142,599 0	65,369 0	0	0	0	0	0	0	0	0	0
	) Radiology-Diagnostic	3,285,368	86,965	39,866	0	0	0	0	0	0	0	0	0
	Ultrasound	468,501	14,673	6,726	0	0	0	0	0	0	0	0	0
	) Radioisotope	186,617	7,791	3,572	0	0	0	0	0	0	0	0	0
	Computed Tomography (CT) Scan	197.467	0 15 634	7 162	0	0	0	0	0	0	0 0	0	0
	Magnetic Resonance Imaging (MRI)     Cardiac Catheterization	187,467 0	15,624 0	7,162 0	0	0	0	0	0	0	0	0	0
	) Laboratory	4,554,997	81,901	37,545	0	0	0	0	0	0	0	0	0
	PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
	Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
	Intravenous Therapy Respiratory Therapy	0 1,614,072	0 16,368	7,503	0	0	0	0	0	0	0	0	0
	Physical Therapy	411,725	9,445	24,045	0	0	0	0	0	0	0	0	0
	Occupational Therapy	94,633	0	758	0	0	0	0	0	0	0	0	0
68.00	Speech Pathology	9,296	0	900	0	0	0	0	0	0	0	0	0
	) Electrocardiology	133,112	16,575	7,598	0	0	0	0	0	0	0	0	0
	2 Cardiovascular Lab	813,529	41,209	18,891	0	0	0	0	0	0	0	0	0
	<ul><li>Electroencephalography</li><li>Medical Supplies Charged to Patients</li></ul>	7,416 3,762,445	13,619 0	6,243 0	0	0	0 0	0 0	0 0	0	0 0	0	0
	Impl. Dev. Charged to Patients	6,114,584	0	0	0	0	0	0	0	0	0	0	0
	Drugs Charged to Patients	3,273,553	0	0	0	0	0	0	0	0	0	0	0
	Renal Dialysis	369,750	3,534	1,620	0	0	0	0	0	0	0	0	0
	Neonatal Ancillary Services	55,993	0	0	0	0	0	0	0	0	0	0	0
	) Lithotripter	3,540 0	0	0	0	0	0	0 0	0	0	0	0	0
78.00 79.00		0	0	0	0	0	0 0	0	0	0	0	0	0
80.00		0	0	0	0	0	0	0	0	0	0	0	0
81.00	)	0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00 85.00		0	0	0	0	0	0	0 0	0	0	0 0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
87.00		0	0	0	0	0	0	0	0	0	0	0	0
87.01		0	0	0	0	0	0	0	0	0	0	0	0
	Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
	Federally Qualified Health Center (FQHC) Arthritis Clinic	0	0	0	0	0	0	0	0	0	0 0	0	0
	2 Ortho Clinic	1,312,339	0	100,186	0	0	0	0	0	0	0	0	0
	) Emergency	4,352,551	83,865	38,445	0	0	0	0	0	0	0	0	0
92.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
	Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.02 93.03		0	0	0	0	0 0	0 0	0 0	0 0	0	0 0	0	0
93.04		0	0	0	0	0	0	0	0	0	0	0	0
93.05		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
	Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
	) Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
	Durable Medical Equipment-Rented Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
	Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	Ö	0
	Intern-Resident Service (not appvd. tchng. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0

Fiscal Period Ended: **Provider Name:** JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	CAPITAL BLDG & FIXTURES 1.00	CAPITAL MOVABLE EQUIP 2.00	OTHER CAP RELATED COSTS 3.00	ALLOC COST 3.01	ALLOC COST 3.02	ALLOC COST 3.03	ALLOC COST 3.04	ALLOC COST 3.05	ALLOC COST 3.06	ALLOC COST 3.07	ALLOC COST 3.08
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	7,709	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	16,825	0	0	0	0	0	0	0	0	0	0	0
194.00 Doctors' Meals	70,685	0	0	0	0	0	0	0	0	0	0	0
194.05 Public Relations	120,216	1,550	711	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	104,033,915	2,677,075	1,426,263	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name:	Fiscal Period Ended:
JOHN F. KENNEDY MEMORIAL HOSPITAL	MAY 31, 2011

ADMINIS-

	TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	TRATIVE & GENERAL 5.00
	GENERAL SERVICE COST CENTER Capital Related Costs-Buildings and Fixture Capital Related Costs-Movable Equipment Other Capital Related Costs												
	Employee Benefits	0											
5.01		0	0										
5.02		0	0	0	0								
5.03 5.04		0	0	0	0	0							
5.05		0	0	0	0	0	0						
5.06		0	0	0	0	0	0	0					
5.07		0	0	0	0	0	0	0	0	0			
5.08	Administrative and General	0	0 805,799	0	0 0	0	0	0	0	0	0	20,994,528	
	Maintenance and Repairs	0	000,700	0	0	0	0	0	0	0	0	20,334,320	0
	Operation of Plant	0	88,128	0	0	0	0	0	0	0	0	4,608,017	1,165,027
	Laundry and Linen Service	0	6,236	0	0	0	0	0	0	0	0	340,012	85,964
	Housekeeping	0	0	0	0	0	0	0	0	0	0	1,079,397	272,900
	Dietary Cafeteria	0	0	0	0	0	0	0	0	0	0	660,222 983,704	166,921 248,706
	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
13.00	Nursing Administration	0	72,264	0	0	0	0	0	0	0	0	894,277	226,097
	Central Services and Supply	0	59,518	0	0	0	0	0	0	0	0	773,002	195,435
	Pharmacy	0	286,334	0	0	0	0	0	0	0	0	2,565,235	648,558
	Medical Records & Library Social Service	0	238,778 52,398	0	0	0 0	0 0	0 0	0 0	0	0	2,575,113 439,183	651,056 111,037
	Inservice Education	0	29,210	0	0	0	0	0	0	0	0	271,699	68,693
	Nonphysician Anesthetists	0	0	0	0	0	0	0	0	0	0	0	0
	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
	Intern & Res. Service-Salary & Fringes (Approved) Intern & Res. Other Program Costs (Approved)	0	0 0	0	0	0	0	0	0	0	0	0	0
	Paramedical Ed. Program (specify)	0	0	0	0	0	0	0	0	0	0	0	0
23.01		0	0	0	0	0	0	0	0	0	0	0	0
23.02		0	0	0	0	0	0	0	0	0	0	0	0
30.00	INPATIENT ROUTINE COST CENTERS Adults & Pediatrics (Gen Routine)	0	1,925,831	0	0	0	0	0	0	0	0	16,416,527	4,150,527
	Intensive Care Unit	0	524,022	0	0	0	0	0	0	0	0	4,487,252	1,134,495
	Coronary Care Unit	Ö	0	0	0	Ö	Ö	0	Ö	0	Ö	0	0
	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
	Surgical Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
	NICU Subprovider - IPF	0	110,609 0	0	0	0	0	0	0	0	0	1,793,337 0	453,403 0
	Subprovider - IRF	0	0	0	0	0	0	0	0	0	0	0	0
42.00	Subprovider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
	Nursery	0	224,821	0	0	0	0	0	0	0	0	1,845,049	466,476
	Skilled Nursing Facility Nursing Facility	0	0 0	0	0	0	0	0	0	0 0	0	0	0
	Other Long Term Care	0	0	0	0	0	0	0	0	0	0	0	0
47.00	<b>y</b>	0	0	0	0	0	0	0	0	0	0	0	0

**Provider Name:** Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

**SCHEDULE 8.1** 

ADMINIS-

	TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	TRATIVE & GENERAL 5.00
	ANCILLARY COST CENTERS												
	Operating Room	0	585,049	0	0	0	0	0	0	0	0	5,448,504	1,377,524
	Recovery Room Delivery Room and Labor Room	0	0 480,208	0	0	0	0	0	0	0	0	0 4,154,288	0 1,050,313
	Anesthesiology	0	480,208	0	0	0	0	0	0	0	0	4,154,266	1,030,313
	Radiology-Diagnostic	0	271,934	0	0	0	0	0	0	0	0	3,684,132	931,445
	Ultrasound	0	58,686	0	0	0	0	0	0	0	0	548,586	138,697
	Radioisotope Computed Tomography (CT) Scan	0	18,224 0	0	0	0	0	0	0	0	0	216,204 0	54,662 0
	Magnetic Resonance Imaging (MRI)	0	26,776	0	0	0	0	0	0	0	0	237,030	59,927
	Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Laboratory	0	305,347	0	0	0	0	0	0	0	0	4,979,790	1,259,021
	PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
	Whole Blood & Packed Red Blood Cells Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
	Respiratory Therapy	0	216,787	0	0	0	0	0	0	0	0	1,854,730	468,924
	Physical Therapy	0	55,868	0	0	0	0	0	0	0	0	501,082	126,687
	Occupational Therapy	0	14,102	0	0	0	0	0	0	0	0	109,493	27,683
	Speech Pathology Electrocardiology	0	1,447 12,127	0	0	0	0	0	0	0	0	11,643 169,411	2,944 42,832
	Cardiovascular Lab	0	74,895	0	0	0	0	0	0	0	0	948,523	239,811
70.00	Electroencephalography	0	1,047	0	0	0	0	0	0	0	0	28,325	7,161
	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,762,445	951,244
	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,114,584	1,545,927
	Drugs Charged to Patients Renal Dialysis	0	0	0	0	0	0	0	0	0	0	3,273,553 374,904	827,640 94,786
	Neonatal Ancillary Services	0	5,795	0	0	0	0	0	0	0	0	61,788	15,622
	Lithotripter	0	0	0	0	0	0	0	0	0	0	3,540	895
78.00		0	0	0	0	0	0	0	0	0	0	0	0
79.00 80.00		0	0	0	0	0	0	0	0	0	0	0	0
81.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00 86.00		0	0	0	0	0	0	0	0	0	0	0	0
87.00		Ö	0	0	0	Ö	0	0	0	Ö	0	0	0
87.01		0	0	0	0	0	0	0	0	0	0	0	0
	Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
	Federally Qualified Health Center (FQHC) Arthritis Clinic	0	0	0	0	0	0	0	0	0	0	0	0
	Ortho Clinic	0	109,912	0	0	0	0	0	0	0	0	1,522,436	384,912
	Emergency	0	599,881	0	0	0	0	0	0	0	0	5,074,742	1,283,027
	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
	Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.02 93.03		0	0	0	0	0	0	0	0	0	0	0	0
93.04		0	0	0	0	0	0	0	0	0	0	0	0
93.05		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
	Home Program Dialysis Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
	Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
	Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
	Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
	Outpatient Rehabilitation Provider (specify) Intern-Resident Service (not appvd. tchng. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
.51.00		0	0	3	0	0	3	0	0	J	0	U	0

**Provider Name:** Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	7,709	1,949
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	2,408	0	0	0	0	0	0	0	0	19,233	4,863
194.00 Doctors' Meals	0	0	0	0	0	0	0	0	0	0	70,685	17,871
194.05 Public Relations	0	7,528	0	0	0	0	0	0	0	0	130,004	32,868
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	7,271,967	<u>0</u>	104,033,915	20,994,528							

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Provider Name:	Fiscal Period Ended:
JOHN F. KENNEDY MEMORIAL HOSPITAL	MAY 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
GENERAL SERVICE COST CENTER  1.00 Capital Related Costs-Buildings and Fixture 2.00 Capital Related Costs-Movable Equipment 3.00 Other Capital Related Costs 3.01												
3.02 3.03 3.04												
3.05 3.06 3.07												
3.08 3.09 4.00 Employee Benefits												
5.01 5.02 5.03												
5.04 5.05 5.06												
5.07 5.08 5.00 Administrative and General												
<ul><li>6.00 Maintenance and Repairs</li><li>7.00 Operation of Plant</li></ul>	0	20.774										
8.00 Laundry and Linen Service 9.00 Housekeeping 10.00 Dietary	0 0	29,774 129,042 125,643	0	33,152	0							
11.00 Cafeteria 12.00 Maintenance of Personnel 13.00 Nursing Administration	0	99,835 0 63,073	0 0 0	26,342 0 16,642	0 0	0 15,408	0	4 000				
<ul><li>14.00 Central Services and Supply</li><li>15.00 Pharmacy</li><li>16.00 Medical Records &amp; Library</li></ul>	0 0 0	151,767 84,287 177,071	0 0	40,044 22,239 46,721	0 0 0	12,690 61,052 50,912	0 0 0	1,399 0 0	3	0		
<ul><li>17.00 Social Service</li><li>18.00 Inservice Education</li><li>19.00 Nonphysician Anesthetists</li></ul>	0 0 0	39,090 28,893 0	0 0 0	10,314 7,624 0	0 0 0	11,172 6,228 0	0 0 0	0 0 0	0 0	0 0 0	0 0 0	0
20.00 Nursing School 21.00 Intern & Res. Service-Salary & Fringes (Approved) 22.00 Intern & Res. Other Program Costs (Approved)	0 0 0	0 0 0	0 0 0	0 0 0	0 0	0 0	0 0 0	0 0	0 0	0 0	0 0 0	0 0 0
23.00 Paramedical Ed. Program (specify) 23.01 23.02	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
30.00 Adults & Pediatrics (Gen Routine) 31.00 Intensive Care Unit	0	1,915,557 472,421	330,624 44,673	505,428 124,650	985,938 0	410,623 111,731	0	502,853 135,086	271 102	9,900 4,443	308,567 102,224	443,103 59,872
<ul><li>32.00 Coronary Care Unit</li><li>33.00 Burn Intensive Care Unit</li><li>34.00 Surgical Intensive Care Unit</li></ul>	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
35.00 NICU 40.00 Subprovider - IPF 41.00 Subprovider - IRF	0 0	185,695 0 0	27,445 0 0	48,997 0 0	0 0	23,584 0 0	0 0 0	33,699 0 0	109 0 0	289 0 0	81,869 0 0	36,782 0 0
<ul><li>42.00 Subprovider (specify)</li><li>43.00 Nursery</li><li>44.00 Skilled Nursing Facility</li></ul>	0 0 0	0 85,986 0	53,007 0	22,688 0	0 0 0	0 47,936 0	0 0 0	65,085 0	0 0 0	0 0 0	27,733 0	71,040 0
45.00 Nursing Facility 46.00 Other Long Term Care 47.00	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

	TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
	ANCILLARY COST CENTERS												
50.00	Operating Room	0	529,704	0	139,765	0	124,743	0	139,632	272	111	518,202	0
51.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Delivery Room and Labor Room	0	434,338	0	114,602	0	102,389	0	132,070	108	79	114,794	0
53.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Radiology-Diagnostic	0	264,883	0	69,891	0	57,981	0	18,400	13	626	334,619	0
	Ultrasound	0	44,693	0	11,792	0	12,513		0	0	0	86,302	0
	Radioisotope	0	23,731	0	6,262	0	3,886		0	0	115	8,323	0
	Computed Tomography (CT) Scan	0	0	0	0	0	0		0	0	0	0	0
	Magnetic Resonance Imaging (MRI)	0	47,588	0	12,556	0	5,709		0	2	28	30,509	0
	Cardiac Catheterization	0	0	0	0	0	0		0	0	0	0	0
	Laboratory	0	249,461	0	65,821	0	65,106		0	6	16,738	316,718	0
	PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0		0	0	0	0	0
	Blood Storing, Processing, & Trans.	0	0	0	0	0	0		0	0	0	0	0
	Intravenous Therapy	0	10.854	0	0	0	46.222		0	0	0	0	0
65.00	Respiratory Therapy Physical Therapy	0	49,854 28,767	0	13,154 7,590	0	46,223 11,912		0	13 0	43 17	203,462 13,608	0
	Occupational Therapy	0	20,707	0	7,590	0	3,007	0	0	0	0	4,234	0
	Speech Pathology	0	0	0	0	0	308	-	0	0	0	783	0
	Electrocardiology	0	50,484	0	13,320	0	2,586		0	0	0	25,222	0
	Cardiovascular Lab	0	125,517	0	33,118	0	15,969		18,314	7	149	56,904	0
	Electroencephalography	0	41,482	0	10,945	0	223		0,514	0	0	489	0
	Medical Supplies Charged to Patients	0	0	0	0	0	0		0	449,813	0	241,821	0
	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	723,460	0	163,312	0
	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	3,341,203	551,619	0
	Renal Dialysis	0	10,764	0	2,840	0	0	0	0	0	17	16,371	0
	Neonatal Ancillary Services	0	0	0	0	0	1,236	0	0	0	0	1,426	0
76.99	Lithotripter	0	0	0	0	0	0	0	0	0	0	98	0
78.00		0	0	0	0	0	0	0	0	0	0	0	0
79.00		0	0	0	0	0	0	0	0	0	0	0	0
80.00	1	0	0	0	0	0	0	0	0	0	0	0	0
81.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
87.00		0	0	0	0	0	0	0	0	0	0	0	0
87.01	Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
	Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	•	0	0	0	0	0
	Arthritis Clinic	0	0	0	0	0	0	0	0	0	0	0	0
	Ortho Clinic	0	0	0	0	0	23,435	-	17,385	0	0	12,270	0
	Emergency	0	255,441	0	67,399	0	127,906		151,574	158	7,617	279,395	0
92.00	= -	0	0	0	0	0	0	0	0	0	0	0	0
	Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.02		0	0	0	0	0	0	0	0	0	0	0	0
93.03		0	0	0	0	0	0	0	0	0	0	0	0
93.04		0	0	0	0	0	0	0	0	0	0	0	0
93.05		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
	Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
	Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
	Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
	Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
	Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
	Intern-Resident Service (not appvd. tchng. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name: Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

	TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00	Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
	Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00	Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00	Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
	Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00	Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00	Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00	Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00	Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
	Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
	Gift, Flower, Coffee Shop, & Canteen	0	23,479	0	6,195	0	0	0	0	0	0	0	0
	Research	0	0	0	0	0	0	0	0	0	0	0	0
	Physicians' Private Offices	0	0	0	0	0	513	0	0	0	0	0	0
	Doctors' Meals	0	0	0	0	0	0	0	0	0	0	0	0
	Public Relations	0	4,721	0	1,246	0	1,605	0	0	0	0	0	0
193.02		0	0	0	0	0	0	0	0	0	0	0	0
193.03		0	0	0	0	0	0	0	0	0	0	0	0
193.04		0	0	0	0	0	0	0	0	0	0	0	0
		0											
	TOTAL	<u>0</u>	5,773,045	<u>455,750</u>	<u>1,481,339</u>	985,938	<u>1,358,586</u>	<u>0</u>	1,215,497	1,174,337	3,381,374	3,500,874	<u>610,797</u>

	er Name: : KENNEDY MEMORIAL HOSPITAL										Fiscal POST	Period Ended: MAY 31, 2011
	TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC)	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST	ALLOC COST	SUBTOTAL	STEP-DOWN ADJUSTMENT	TOTAL COST
		18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
2.00	! !											
3.05 3.06 3.07 3.08 3.09												
5.01 5.02 5.03 5.04 5.05												
5.06 5.07 5.08												
6.00 7.00 8.00 9.00 10.00	Administrative and General Maintenance and Repairs Operation of Plant Laundry and Linen Service Housekeeping Dietary											
12.00 13.00	Cafeteria Maintenance of Personnel Nursing Administration Central Services and Supply											
16.00 17.00	Pharmacy Medical Records & Library Social Service Inservice Education											
19.00 20.00 21.00	Nonphysician Anesthetists Nursing School Intern & Res. Service-Salary & Fringes (Approved)	0 0 0	0		0							
		0 0 0 0	0		0 0 0 0 0 0 0 0	0	0	0				
	INPATIENT ROUTINE COST CENTERS											
	Adults & Pediatrics (Gen Routine)	158,687			0 0	0		0	0	26,138,604		26,138,604
	Intensive Care Unit Coronary Care Unit	42,630 0			0 0 0	C		0 0	0	6,719,579 0		6,719,579 0
33.00	Burn Intensive Care Unit	0			0 0	C		0	0	0		0
	Surgical Intensive Care Unit	10.634			0 0 0	0		0	0	2 605 943		0
	NICU Subprovider - IPF	10,634 0			0 0	C		0	0	2,695,843 0		2,695,843 0
41.00	Subprovider - IRF	0	0		0 0	C	0	0	0	0		0
	Subprovider (specify) Nursery	0 20,539			0 0 0	C		0	0 0	0 2,705,539		0 2,705,539
	Skilled Nursing Facility	20,539			0 0	C		0	0	2,705,539		2,705,539
45.00	Nursing Facility	0	0		0 0	C	0	0	0	0		0
46.00 47.00	Other Long Term Care	0			0 0 0	C		0	0	0		0 0
<del>-1</del> 7.00	•	U	U	,	0	·		U	U	U		U

Provider Name:	Fiscal Period Ended:
JOHN F. KENNEDY MEMORIAL HOSPITAL	MAY 31, 2011
	POST

	TRIAL BALANCE	OTHER GEN SVC	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER PROGRAM	PARAMEDICAL EDUCATION	ALLOC	ALLOC	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	EXPENSES	(SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	COSTS 22.00	PROGRAM 23.00	COST 23.01	COST 23.02	24.00	25.00	26.00
	ANCILLARY COST CENTERS											
50.00	Operating Room	44,064	0	(	0	0	0	0	0	8,322,519		8,322,519
	Recovery Room	0	0	(		0		0	0			0
	Delivery Room and Labor Room	41,678	0	(		0	-	0	0	, ,		6,144,659
	Anesthesiology	0	0	(		0		0	0			0
	Radiology-Diagnostic	5,807 0	0	(		0	-	0	0			5,367,797
	Ultrasound Radioisotope	0	0	(		0	-	0	0			842,583 313,182
	Computed Tomography (CT) Scan	0	0	(		0	-	0	0			0
	Magnetic Resonance Imaging (MRI)	0	0		0	0	) 0	0	0			393,350
	Cardiac Catheterization	0	0	Ċ	0	0	0	0	0	,		0
60.00	Laboratory	0	0	(	0	0	0	0	0	6,952,660		6,952,660
61.00	PBP Clinical Laboratory Services-Program Only	0	0	C	0	0	0	0	0	0		0
	Whole Blood & Packed Red Blood Cells	0	0	(		0	-	0	0	0		0
	Blood Storing, Processing, & Trans.	0	0	(		0	-	0	0			0
	Intravenous Therapy	0	0	(		0	-	0	0			0
	Respiratory Therapy Physical Therapy	0	0	(		0	-	0	0			2,636,404 689,662
	Occupational Therapy	0	0	(	-	0	•	0	0			144,416
	Speech Pathology	0	0	(		0	-	0	0	,		15,677
	Electrocardiology	0	0	(		0	-	0	0			303,855
	Cardiovascular Lab	5,779	0	(		0	-	0	0	,		1,444,093
	Electroencephalography	0	0	Č		0	0	0	0			88,627
	Medical Supplies Charged to Patients	0	0	(	0	0	0	0	0	5,405,323		5,405,323
72.00	Impl. Dev. Charged to Patients	0	0	C	0	0	0	0	0	8,547,283		8,547,283
	Drugs Charged to Patients	0	0	(		0	-	0	0	, ,		7,994,015
	Renal Dialysis	0	0	C		0	-	0	0	,		499,682
	Neonatal Ancillary Services	0	0	(		0	-	0	0	,		80,072
	Lithotripter	0	0	(		0	-	0	0	,		4,533
78.00 79.00		0	0	(		0	-	0	0	0		0
80.00		0	0	(		0	-	0	0	0		0
81.00		0	0	(		0		0	0	0		0
82.00		0	0	Č		0	-	0	0	0		0
83.00		0	0	Č		0	0	Ō	0	0		0
84.00		0	0	(	0	0	0	0	0	0		0
85.00		0	0	C		0	-	0	0	0		0
86.00		0	0	C		0	-	0	0	0		0
87.00		0	0	C		0		0	0	0		0
87.01	Possel Headth Officia (PHO)	0	0	C	-	0	-	0	0	0		0
	Rural Health Clinic (RHC)	0	0	(		0	-	0	0	0		0
	Federally Qualified Health Center (FQHC) Arthritis Clinic	0	0	(		0	-	0	0	-		0
	Ortho Clinic	5,486	0	(		0	-	0	0			1,965,924
	Emergency	47,833	0	Č		Ö	-	0	0			7,295,092
	Observation Beds	0	0	Ċ	0	0	0	0	0			0
93.00	Other Outpatient Services (Specify)	0	0	C	0	0	0	0	0	0		0
93.02		0	0	(	0	0	0	0	0	0		0
93.03		0	0	(		0	0	0	0	0		0
93.04		0	0	(		0		0	0	0		0
93.05		0	0	C	0	0	0	0	0	0		0
04.00	NONREIMBURSABLE COST CENTERS	^	^			^		•	^	^		^
	Home Program Dialysis Ambulance Services	0	0	(		0	-	0	0	0		0
	Durable Medical Equipment-Rented	0	0	(		0	-	0	0	0		0
	Durable Medical Equipment-Sold	0	0	(		0	•	0	0	0		0
	Other Reimbursable (specify)	0	0	(	-	0	•	0	0	0		0
	Outpatient Rehabilitation Provider (specify)	0	0	Č		0	-	0	Ö	Ö		Ō
	Intern-Resident Service (not appvd. tchng. prgm.)	0	0	C	0	0	0	0	0	0		0
101.00	Home Health Agency	0	0	C	0	0	0	0	0	0		0

Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC)	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST	ALLOC COST	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
105.00 Kidney Acquisition	0	0	C	0	(	0	0	0	0		0
106.00 Heart Acquisition	0	0	C	0	(	0	0	0	0		0
107.00 Liver Acquisition	0	0	C	0	(	0	0	0	0		0
108.00 Lung Acquisition	0	0	C	0	(	0	0	0	0		0
109.00 Pancreas Acquisition	0	0	C	0	(	0	0	0	0		0
110.00 Intestinal Acquisition	0	0	C	0	(	0	0	0	0		0
111.00 Islet Acquisition	0	0	C	0	(	0	0	0	0		0
112.00 Other Organ Acquisition (specify)	0	0	C	0	(	0	0	0	0		0
113.00 Interest Expense	0	0	C	0	(	0	0	0	0		0
114.00 Utilization Review-SNF	0	0	C	0	(	0	0	0	0		0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	C	0	(	0	0	0	0		0
116.00 Hospice	0	0	C	0	(	0	0	0	0		0
117.00 Other Special Purpose (specify)	0	0	C	0	(	0	0	0	0		0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	C	0	(	0	0	0	39,332		39,332
191.00 Research	0	0	C	0	(	0	0	0	0		0
192.00 Physicians' Private Offices	0	0	C	0	(	0	0	0	24,609		24,609
194.00 Doctors' Meals	0	0	C	0	(	0	0	0	88,556		88,556
194.05 Public Relations	0	0	C	0	(	0	0	0	170,445		170,445
193.02	0	0	C	0	(	0	0	0	0		0
193.03	0	0	C	0	(	0	0	0	0		0
193.04	0	0	C	0	(	0	0	0	0		0
TOTAL	383,136	<u>0</u>	<u>C</u>	<u>0</u>	<u>(</u>	<u>0</u>	<u>0</u>	<u>0</u>	104,033,915	<u>0</u>	104,033,915

Fiscal Period Ended: MAY 31, 2011

STAT

3.09

(Adj) (Adj)

STAT

3.08

(Adj) (Adj)

STATE O	F CALIFORNIA	STATISTICS FOR COST ALLOCATION (W/S B-1)									
Provider I JOHN F. I	Name: KENNEDY MEMORIAL HOSPITAL										
		CAP REL BLDG & FIX (SQ FT)	CAP REL MOV EQUIP (SQ FT)	OTHER CAP REL (SQ FT)	STAT						
		1.00 (Adj ) (Adj )	2.00 (Adj ) (Adj )	3.00 (Adj ) (Adj )	3.01 (Adj ) (Adj )	3.02 (Adj ) (Adj )	3.03 (Adj ) (Adj )	3.04 (Adj ) (Adj )	3.05 (Adj ) (Adj )	3.06 (Adj ) (Adj )	3.07 (Adj ) (Adj )
	GENERAL SERVICE COST CENTERS	(,,,,,	(,,,,,	(,,,,,	(,,,,,	(,,,,,	(,,,,,	(,,,,,	(,,,,,	(,,,,,	(,,,,,
1.00	Capital Related Costs-Buildings and Fixtures										
2.00	Capital Related Costs-Movable Equipment										
3.00	Other Capital Related Costs										
3.01											
3.02											
3.03											
3.04											
3.05											
3.06											
3.07											
3.08											
3.09	Franksis a Danafita	4 200	4 200								
4.00 5.01	Employee Benefits	1,398	1,398								
5.02											
5.03											
5.04											
5.05											
5.06											
5.07											
5.08											
5.00	Administrative and General	14,620	18,424								
6.00	Maintenance and Repairs										
7.00	Operation of Plant	21,807	21,807								
8.00	Laundry and Linen Service	473 2,050	473								
9.00 10.00	Housekeeping Dietary	1,996	2,050 1,996								
11.00	Cafeteria	1,586	1,586								
12.00	Maintenance of Personnel	1,000	1,000								
13.00	Nursing Administration	1,002	1,002								
14.00	Central Services and Supply	2,411	2,411								
15.00	Pharmacy	1,339	1,339								
16.00	Medical Records & Library	2,813	6,000								
17.00	Social Service	621	621								
18.00	Inservice Education	459	2,021								
19.00	Nonphysician Anesthetists										
20.00	Nursing School										
21.00	Intern & Res. Service-Salary & Fringes (Approved)										
22.00 23.00	Intern & Res. Other Program Costs (Approved)										
	Paramedical Ed. Program (specify)										
23.01 23.02											
23.02	INPATIENT ROUTINE COST CENTERS										
30.00	Adults & Pediatrics (Gen Routine)	30,431	30,431								

20.00	runding contool		
21.00	Intern & Res. Service-Salary & Fringes (Approved)		
22.00	Intern & Res. Other Program Costs (Approved)		
23.00	Paramedical Ed. Program (specify)		
23.01			
23.02			
	INPATIENT ROUTINE COST CENTERS		
30.00	Adults & Pediatrics (Gen Routine)	30,431	30,431
31.00	Intensive Care Unit	7,505	7,505
32.00	Coronary Care Unit		
33.00	Burn Intensive Care Unit		
34.00	Surgical Intensive Care Unit		
35.00	NICU	2,950	2,950
40.00	Subprovider - IPF		
41.00	Subprovider - IRF		
42.00	Subprovider (specify)		
43.00	Nursery	1,366	1,366
44.00	Skilled Nursing Facility		
45.00	Nursing Facility		
46.00	Other Long Term Care		

47.00

STAT

3.01

(Adj)

(Adj)

OTHER

CAP REL (SQ FT) 3.00

(Adj) (Adj)

**Provider Name:** 

Fiscal Period Ended: JOHN F. KENNEDY MEMORIAL HOSPITAL MAY 31, 2011

STAT

3.02

(Adj)

(Adj)

STAT

3.03

(Adj)

(Adj )

STAT

3.04

(Adj) (Adj)

STAT

3.05

(Adj)

(Adj)

STAT

3.06

(Adj)

(Adj)

STAT

3.07

(Adj)

(Adj)

STAT

3.08

(Adj)

(Adj)

STAT

3.09

(Adj)

(Adj )

		CAP REL BLDG & FIX (SQ FT) 1.00 (Adj ) (Adj )	CAP REL MOV EQUIP (SQ FT) 2.00 (Adj) (Adj)
	ANCILLARY COST CENTERS		
50.00	Operating Room	8,415	8,415
51.00	Recovery Room	0.000	0.000
52.00	Delivery Room and Labor Room	6,900	6,900
53.00	Anesthesiology		
54.00	Radiology-Diagnostic	4,208	4,208
54.01	Ultrasound	710	710
56.00	Radioisotope	377	377
57.00	Computed Tomography (CT) Scan	750	750
58.00	Magnetic Resonance Imaging (MRI)	756	756
59.00 60.00	Cardiac Catheterization	2.062	2.062
61.00	Laboratory	3,963	3,963
62.00	PBP Clinical Laboratory Services-Program Only		
63.00	Whole Blood & Packed Red Blood Cells Blood Storing, Processing, & Trans.		
64.00	Intravenous Therapy		
65.00	Respiratory Therapy	792	792
66.00	Physical Therapy	457	2,538
67.00	Occupational Therapy		80
68.00	Speech Pathology		95
69.00	Electrocardiology	802	802
69.02	Cardiovascular Lab	1,994	1,994
70.00	Electroencephalography	659	659
71.00	Medical Supplies Charged to Patients		
72.00	Impl. Dev. Charged to Patients		
73.00	Drugs Charged to Patients		
74.00	Renal Dialysis	171	171
76.05	Neonatal Ancillary Services		
76.99	Lithotripter		
78.00			
79.00			
80.00			
81.00			
82.00			
83.00			
84.00 85.00			
86.00			
87.00			
87.01			
88.00	Rural Health Clinic (RHC)		
89.00	Federally Qualified Health Center (FQHC)		
90.01	Arthritis Clinic		
90.02	Ortho Clinic		10,575
91.00	Emergency	4,058	4,058
92.00	Observation Beds		
93.00	Other Outpatient Services (Specify)		
93.02			
93.03			
93.04			
93.05			
04.55	NONREIMBURSABLE COST CENTERS		
94.00	Home Program Dialysis		
95.00	Ambulance Services		
96.00	Durable Medical Equipment-Rented Durable Medical Equipment-Sold		
97.00	• •		
98.00 99.00	Other Reimbursable (specify) Outpatient Rehabilitation Provider (specify)		
100.00	Intern-Resident Service (not appvd. tchng. prgm.)		
101.00	Home Health Agency		
101.00	. is.iis . isaidi / igolioy		

Fiscal Period Ended:

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

UNIT COST MULTIPLIER - SCH 8

20.666489

9.473809

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JOHN F. M	KENNEDY MEMORIAL HOSPITAL											1 13001	MAY 31, 2011
		CAP REL BLDG & FIX (SQ FT)	CAP REL MOV EQUIP (SQ FT)	OTHER CAP REL (SQ FT)	STAT								
		1.00 (Adj) (Adj)	2.00 (Adj ) (Adj )	3.00 (Adj ) (Adj )	3.01 (Adj ) (Adj )	3.02 (Adj ) (Adj )	3.03 (Adj ) (Adj )	3.04 (Adj ) (Adj )	3.05 (Adj ) (Adj )	3.06 (Adj ) (Adj )	3.07 (Adj ) (Adj )	3.08 (Adj ) (Adj )	3.09 (Adj ) (Adj )
105.00	Kidney Acquisition	,	` • •	,	` ,	` • • •	` ',	,	,	` ,,	,	,	,
106.00	Heart Acquisition												
107.00	Liver Acquisition												
108.00	Lung Acquisition												
109.00	Pancreas Acquisition												
110.00	Intestinal Acquisition												
111.00	Islet Acquisition												
112.00	Other Organ Acquisition (specify)												
113.00	Interest Expense												
114.00 115.00	Utilization Review-SNF												
116.00	Ambulatory Surgical Center (Distinct Part) Hospice												
117.00	Other Special Purpose (specify)												
190.00	Gift, Flower, Coffee Shop, & Canteen	373											
191.00	Research												
192.00	Physicians' Private Offices												
194.00	Doctors' Meals												
194.05	Public Relations	75	75										
193.02													
193.03													
193.04													
	TOTAL	129,537	150,548	0	0	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	2,677,075	1,426,263	0	0	0	0		0	0	0	0	
		=,5,0.0	., .=0,=00	ŭ	ū	ū	ŭ	ū	ŭ	ū	ŭ	Ū	ŭ

Fiscal Period Ended:
MAY 31, 2011

MANT & REPAIRS

6.00
(Adj)
(Adj)

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	I
		4.00 (Adj ) (Adj )	5.01 (Adj ) (Adj )	5.02 (Adj ) (Adj )	5.03 (Adj ) (Adj )	5.04 (Adj ) (Adj )	5.05 (Adj ) (Adj )	5.06 (Adj) (Adj)	5.07 (Adj ) (Adj )	5.08 (Adj ) (Adj )		5.00	
1.00 2.00	GENERAL SERVICE COST CENTERS Capital Related Costs-Buildings and Fixtures Capital Related Costs-Movable Equipment	(*.5)	()	(1.2)	(*)	(,, )	(,,,,,,	(* 12) /	(* 122)	(,,,,,			
3.00 3.01	Other Capital Related Costs												
3.02 3.03													
3.04 3.05													
3.06 3.07 3.08													
3.09 4.00	Employee Benefits												
5.01 5.02 5.03													
5.04 5.05													
5.06 5.07													
5.08 5.00 6.00	Administrative and General Maintenance and Repairs	5,082,497										0	
7.00	Operation of Plant	555,858										4,608,017	
8.00	Laundry and Linen Service	39,335										340,012	
9.00 10.00	Housekeeping Dietary											1,079,397 660,222	
11.00	Cafeteria											983,704	
12.00	Maintenance of Personnel											0	
13.00	Nursing Administration	455,799										894,277	
14.00	Central Services and Supply	375,406										773,002	
15.00 16.00	Pharmacy Medical Records & Library	1,806,022 1,506,070										2,565,235 2,575,113	
17.00	Social Service	330,496										439,183	
18.00	Inservice Education	184,241										271,699	
19.00	Nonphysician Anesthetists											0	
20.00 21.00	Nursing School Intern & Res. Service-Salary & Fringes (Approved)											0	
22.00	Intern & Res. Other Program Costs (Approved)											0	
23.00	Paramedical Ed. Program (specify)											0	
23.01												0	
23.02	INPATIENT ROUTINE COST CENTERS											0	
30.00	Adults & Pediatrics (Gen Routine)	12,146,982										16,416,527	
31.00	Intensive Care Unit	3,305,217										4,487,252	
32.00	Coronary Care Unit											0	
33.00	Burn Intensive Care Unit											0	
34.00 35.00	Surgical Intensive Care Unit NICU	697,652										0 1,793,337	
40.00	Subprovider - IPF	331,032										0	
41.00	Subprovider - IRF											0	
42.00 43.00	Subprovider (specify)	1,418,035										0 1,845,049	
44.00	Nursery Skilled Nursing Facility	1,410,033										1,645,049	
45.00	Nursing Facility											0	
46.00	Other Long Term Care											0	
47.00												0	

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS
		4.00 (Adj) (Adj)	5.01 (Adj ) (Adj )	5.02 (Adj ) (Adj )	5.03 (Adj ) (Adj )	5.04 (Adj ) (Adj )	5.05 (Adj )	5.06 (Adj ) (Adj )	5.07 (Adj )	5.08 (Adj ) (Adj )		5.00	6.00 (Adj ) (Adj )
	ANCILLARY COST CENTERS	(Auj)	(Auj)	(Auj)	(Auj)	(Auj)	(Adj)	(Auj)	(Adj)	(Auj)		0	(Auj)
50.00 51.00	Operating Room Recovery Room	3,690,137										5,448,504 0	
52.00	Delivery Room and Labor Room	3,028,864										4,154,288	
53.00	Anesthesiology	3,020,004										4,154,200	
54.00	Radiology-Diagnostic	1,715,197										3,684,132	
54.01	Ultrasound	370,153										548,586	
56.00	Radioisotope	114,947										216,204	
57.00	Computed Tomography (CT) Scan											0	
58.00	Magnetic Resonance Imaging (MRI)	168,890										237,030	
59.00	Cardiac Catheterization											0	
60.00	Laboratory	1,925,943										4,979,790	
61.00	PBP Clinical Laboratory Services-Program Only											0	
62.00	Whole Blood & Packed Red Blood Cells											0	
63.00 64.00	Blood Storing, Processing, & Trans. Intravenous Therapy											0	
65.00	Respiratory Therapy	1,367,360										1,854,730	
66.00	Physical Therapy	352,379										501,082	
67.00	Occupational Therapy	88,947										109,493	
68.00	Speech Pathology	9,124										11,643	
69.00	Electrocardiology	76,489										169,411	
69.02	Cardiovascular Lab	472,390										948,523	
70.00	Electroencephalography	6,602										28,325	
71.00	Medical Supplies Charged to Patients											3,762,445	
72.00 73.00	Impl. Dev. Charged to Patients Drugs Charged to Patients											6,114,584 3,273,553	
74.00	Renal Dialysis											374,904	
76.05	Neonatal Ancillary Services	36,553										61,788	
76.99	Lithotripter											3,540	
78.00	•											0	
79.00												0	
80.00												0	
81.00												0	
82.00												0	
83.00 84.00												0	
85.00												0	
86.00												ő	
87.00												0	
87.01												0	
88.00	Rural Health Clinic (RHC)											0	
89.00	Federally Qualified Health Center (FQHC)											0	
90.01	Arthritis Clinic											0	
90.02 91.00	Ortho Clinic Emergency	693,256 3,783,691										1,522,436 5,074,742	
92.00	Observation Beds	3,763,691										0	
93.00	Other Outpatient Services (Specify)											0	
93.02	Suidi Sulpanoin Solvisso (Speelly)											0	
93.03												0	
93.04												0	
93.05												0	
04.00	NONREIMBURSABLE COST CENTERS											0	
94.00 95.00	Home Program Dialysis Ambulance Services											0	
95.00 96.00	Durable Medical Equipment-Rented											0	
97.00	Durable Medical Equipment-Sold											0	
98.00	Other Reimbursable (specify)											0	
99.00	Outpatient Rehabilitation Provider (specify)											0	
100.00	Intern-Resident Service (not appvd. tchng. prgm.)											0	
101.00	Home Health Agency											0	

		EMP BENE (GROSS SALARIES) 4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00 (Adj) (Adj)
105.00	Kidney Acquisition	( -,,	( ','	( -,,	( '7)	( -,,	( ','	( ','	( ',	( ),		0	( -,,
106.00	Heart Acquisition											0	
107.00	Liver Acquisition											0	
108.00	Lung Acquisition											0	
109.00	Pancreas Acquisition											0	
110.00	Intestinal Acquisition											0	
111.00	Islet Acquisition											0	
112.00	Other Organ Acquisition (specify)											0	
113.00	Interest Expense											0	
114.00	Utilization Review-SNF											0	
115.00	Ambulatory Surgical Center (Distinct Part)											0	
116.00	Hospice											0	
117.00	Other Special Purpose (specify)											0	
190.00	Gift, Flower, Coffee Shop, & Canteen											7,709	
191.00	Research											0	
192.00	Physicians' Private Offices	15,187										19,233	
194.00	Doctors' Meals											70,685	
194.05	Public Relations	47,481										130,004	
193.02												0	
193.03												0	
193.04												0	
	TOTAL	45,867,200	0	0	0	0	0	0	0	0		83,039,387	0
	COST TO BE ALLOCATED	7,271,967	0	0	0	0	0	0	0	0		20,994,528	0
	UNIT COST MULTIPLIER - SCH 8	0.158544	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.252826	0.000000

Fiscal Period Ended:

MAY 31, 2011

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

001	EINTED I MEMORIAE 11001 11742												MD-(1 01, 2011
	GENERAL SERVICE COST CENTERS	OPER PLANT (SQ FT) 7.00 (Adj) (Adj)	LAUNDRY & LINEN (PAT DAYS) 8.00 (Adj) (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adj) (Adj)	DIETARY (PATIENT DAYS) 10.00 (Adj) (Adj)	CAFETERIA (GROSS SALARIES) 11.00 (Adj) (Adj)	MANT OF PERSONNEL 12.00 (Adj) (Adj)		CENT SERV & SUPPLY CSTD REQUIS 14.00 (Adj) (Adj)	PHARMACY (COST REQUIS) 15.00 (Adj) (Adj)	MED REC (GROSS REVENUES) 16.00 (Adj) (Adj)	SOC SERV (PATIENT DAYS) 17.00 (Adj) (Adj)	OTHER GEN SVC (NURSE SAL) 18.00 (Adj) (Adj)
1.00	Capital Related Costs-Buildings and Fixtures												
2.00	Capital Related Costs-Movable Equipment												
3.00	Other Capital Related Costs												
3.01													
3.02													
3.03													
3.04													
3.05 3.06													
3.06													
3.08													
3.09													
4.00	Employee Benefits												
5.01	•												
5.02													
5.03													
5.04													
5.05													
5.06 5.07													
5.08													
5.00	Administrative and General												
6.00	Maintenance and Repairs												
7.00	Operation of Plant												
8.00	Laundry and Linen Service	473											
9.00	Housekeeping	2,050											
10.00	Dietary	1,996		1,996									
11.00	Cafeteria	1,586		1,586									
12.00	Maintenance of Personnel	1 000		1 002		4EE 700							
13.00 14.00	Nursing Administration Central Services and Supply	1,002 2,411		1,002 2,411		455,799 375,406		25,920					
15.00	Pharmacy	1,339		1,339		1,806,022		25,920	25				
16.00	Medical Records & Library	2,813		2,813		1,506,070			25				
17.00	Social Service	621		621		330,496							
18.00	Inservice Education	459		459		184,241							
19.00	Nonphysician Anesthetists												
20.00	Nursing School												
21.00	Intern & Res. Service-Salary & Fringes (Approved)												
22.00	Intern & Res. Other Program Costs (Approved)												
23.00 23.01	Paramedical Ed. Program (specify)												
23.02													
20.02	INPATIENT ROUTINE COST CENTERS												
30.00	Adults & Pediatrics (Gen Routine)	30,431	24,756	30,431	24,756	12,146,982		9,317,413	2,291	9,922	57,970,722	24,756	9,317,413
31.00	Intensive Care Unit	7,505	3,345	7,505		3,305,217		2,503,029	858	4,453	19,204,879	3,345	2,503,029
32.00	Coronary Care Unit												
33.00	Burn Intensive Care Unit												
34.00	Surgical Intensive Care Unit			0.055		007.05		00110-	2.5		45.000.00	0.05=	001105
35.00	NICU Subprovidor IBE	2,950	2,055	2,950		697,652		624,403	918	290	15,380,880	2,055	624,403
40.00 41.00	Subprovider - IPF Subprovider - IRF												
42.00	Subprovider (specify)												
43.00	Nursery	1,366	3,969	1,366		1,418,035		1,205,964			5,210,179	3,969	1,205,964
44.00	Skilled Nursing Facility	, -	,	, -								, , , ,	
45.00	Nursing Facility												
46.00	Other Long Term Care												
47.00													

Fiscal Period Ended: MAY 31, 2011

	ANCILLARY COST CENTERS	OPER PLANT (SQ FT) 7.00 (Adj) (Adj)	LAUNDRY & LINEN (PAT DAYS) 8.00 (Adj) (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adj) (Adj)	DIETARY (PATIENT DAYS) 10.00 (Adj) (Adj)	CAFETERIA (GROSS SALARIES) 11.00 (Adj) (Adj)	MANT OF PERSONNEL 12.00 (Adj) (Adj)	NURSING ADMIN (NURSE SAL) 13.00 (Adj) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj) (Adj)	PHARMACY (COST REQUIS) 15.00 (Adj) (Adj)	MED REC (GROSS REVENUES) 16.00 (Adj) (Adj)	SOC SERV (PATIENT DAYS) 17.00 (Adj) (Adj)	OTHER GEN SVC (NURSE SAL) 18.00 (Adj) (Adj)
50.00 51.00	Operating Room Recovery Room	8,415		8,415		3,690,137		2,587,246	2,298	111	97,355,002		2,587,246
52.00 53.00	Delivery Room and Labor Room Anesthesiology	6,900		6,900		3,028,864		2,447,142	914	79	21,566,374		2,447,142
54.00 54.01	Radiology-Diagnostic Ultrasound	4,208 710		4,208 710		1,715,197 370,153		340,939	113	627	62,865,139 16,213,709		340,939
56.00 57.00	Radioisotope Computed Tomography (CT) Scan	377		377		114,947				115	1,563,590		
58.00 59.00	Magnetic Resonance Imaging (MRI) Cardiac Catheterization	756		756		168,890			15	28	5,731,827		
60.00 61.00	Laboratory	3,963		3,963		1,925,943			51	16,775	59,502,041		
62.00 63.00 64.00	PBP Clinical Laboratory Services-Program Only Whole Blood & Packed Red Blood Cells Blood Storing, Processing, & Trans. Intravenous Therapy												
65.00	Respiratory Therapy	792 457		792 457		1,367,360 352,379			113	43 17	38,224,668 2,556,479		
66.00 67.00	Physical Therapy Occupational Therapy	457		457		88,947				17	795,419		
68.00	Speech Pathology	000		000		9,124					147,043		
69.00	Electrocardiology	802		802		76,489		220.244	62	140	4,738,499		220.244
69.02 70.00	Cardiovascular Lab Electroencephalography	1,994 659		1,994 659		472,390 6,602		339,341	63	149	10,690,694 91,909		339,341
71.00	Medical Supplies Charged to Patients	059		059		0,002			3,801,755		45,431,060		
72.00	Impl. Dev. Charged to Patients								6,114,584		30,681,634		
73.00	Drugs Charged to Patients									3,348,645	103,633,084		
74.00	Renal Dialysis	171		171						17	3,075,682		
76.05	Neonatal Ancillary Services					36,553					267,900		
76.99	Lithotripter										18,400		
78.00 79.00													
80.00													
81.00													
82.00													
83.00													
84.00													
85.00													
86.00													
87.00													
87.01 88.00	Rural Health Clinic (RHC)												
89.00	Federally Qualified Health Center (FQHC)												
90.01	Arthritis Clinic												
90.02	Ortho Clinic					693,256		322,125			2,305,142		322,125
91.00	Emergency	4,058		4,058		3,783,691		2,808,533	1,337	7,634	52,490,088		2,808,533
92.00	Observation Beds												
93.00	Other Outpatient Services (Specify)												
93.02													

#### NONREIMBURSABLE COST CENTERS

 94.00
 Home Program Dialysis

 95.00
 Ambulance Services

 96.00
 Durable Medical Equipment-Rented

 97.00
 Durable Medical Equipment-Sold

 98.00
 Other Reimbursable (specify)

 99.00
 Outpatient Rehabilitation Provider (specify)

 100.00
 Intern-Resident Service (not appvd. tchng. prgm.)

101.00 Home Health Agency

93.03 93.04 93.05 Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

		OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (PAT DAYS) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (PATIENT DAYS) 10.00	CAFETERIA (GROSS SALARIES) 11.00	MANT OF PERSONNEL 12.00	NURSING ADMIN (NURSE SAL) 13.00	CENT SERV & SUPPLY CSTD REQUIS 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS REVENUES) 16.00	SOC SERV (PATIENT DAYS) 17.00	OTHER GEN SVC (NURSE SAL) 18.00
		(Adj) (Adj)	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )	(Adj ) (Adj )
105.00 106.00 107.00 108.00 109.00 110.00 111.00 112.00 113.00	Kidney Acquisition Heart Acquisition Liver Acquisition Lung Acquisition Pancreas Acquisition Intestinal Acquisition Islet Acquisition Other Organ Acquisition (specify) Interest Expense	(-3,)	<i>(-3)</i>	(-1/	(,	(,/	(,)	(-1)	(,	(,)	(,)	()	(,)
114.00 115.00 116.00 117.00 190.00 191.00 192.00 194.00	Utilization Review-SNF Ambulatory Surgical Center (Distinct Part) Hospice Other Special Purpose (specify) Gift, Flower, Coffee Shop, & Canteen Research Physicians' Private Offices Doctors' Meals	373		373		15,187							
194.05 193.02 193.03 193.04	Public Relations	75		75		47,481							
	TOTAL COST TO BE ALLOCATED UNIT COST MULTIPLIER - SCH 8	91,712 5,773,045 62.947539	34,125 455,750 13.355303	89,189 1,481,339 16.608985	24,756 985,938 39.826234	40,189,510 1,358,586 0.033804	0 0 0.000000	22,522,055 1,215,497 0.053969	9,925,335 1,174,337 0.118317	3,388,905 3,381,374 0.997778	657,712,043 3,500,873 0.005323	34,125 610,797 17.898817	22,496,135 383,136 0.017031

47.00

		NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R F OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
		19.00 (Adj )	20.00 (Adj )	21.00 (Adj )	22.00 (Adj )	23.00 (Adj )	23.01 (Adj )	23.02 (Adj )
	OFNEDAL OFDWOF COOT OFNEDO	(Adj)	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
1.00 2.00 3.00 3.01	GENERAL SERVICE COST CENTERS Capital Related Costs-Buildings and Fixtures Capital Related Costs-Movable Equipment Other Capital Related Costs							
3.02 3.03 3.04 3.05								
3.06 3.07 3.08 3.09								
4.00 5.01 5.02 5.03	Employee Benefits							
5.04 5.05 5.06 5.07 5.08								
5.00 6.00	Administrative and General Maintenance and Repairs							
7.00 8.00	Operation of Plant Laundry and Linen Service							
9.00	Housekeeping							
10.00 11.00	Dietary Cafeteria							
12.00	Maintenance of Personnel							
13.00	Nursing Administration							
14.00	Central Services and Supply							
15.00 16.00	Pharmacy Medical Records & Library							
17.00	Social Service							
18.00	Inservice Education							
19.00 20.00	Nonphysician Anesthetists Nursing School							
21.00	Intern & Res. Service-Salary & Fringes (Approved)							
22.00	Intern & Res. Other Program Costs (Approved)							
23.00 23.01	Paramedical Ed. Program (specify)							
23.02								
30.00	INPATIENT ROUTINE COST CENTERS Adults & Pediatrics (Gen Routine)							
31.00 32.00	Intensive Care Unit Coronary Care Unit							
33.00	Burn Intensive Care Unit							
34.00	Surgical Intensive Care Unit							
35.00	NICU Subgravidor IBE							
40.00 41.00	Subprovider - IPF Subprovider - IRF							
42.00	Subprovider (specify)							
43.00	Nursery							
44.00 45.00	Skilled Nursing Facility Nursing Facility							
46.00	Other Long Term Care							

Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

101.00 Home Health Agency

JOHN F. K	ENNEDT MEMORIAL HOSPITAL							
		NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
		19.00 (Adj ) (Adj )	20.00 (Adj ) (Adj )	21.00 (Adj ) (Adj )	22.00 (Adj ) (Adj )	23.00 (Adj) (Adj)	23.01 (Adj ) (Adj )	23.02 (Adj ) (Adj )
	ANCILLARY COST CENTERS	(Auj)	(Au))	(Auj)	(Auj)	(Au))	(Auj)	(Au))
50.00	Operating Room							
51.00	Recovery Room							
52.00	Delivery Room and Labor Room							
53.00	Anesthesiology							
54.00	Radiology-Diagnostic							
54.01	Ultrasound							
56.00	Radioisotope							
57.00	Computed Tomography (CT) Scan							
58.00 59.00	Magnetic Resonance Imaging (MRI) Cardiac Catheterization							
60.00	Laboratory							
61.00	PBP Clinical Laboratory Services-Program Only							
62.00	Whole Blood & Packed Red Blood Cells							
63.00	Blood Storing, Processing, & Trans.							
64.00	Intravenous Therapy							
65.00	Respiratory Therapy							
66.00	Physical Therapy							
67.00	Occupational Therapy							
68.00	Speech Pathology							
69.00 69.02	Electrocardiology Cardiovascular Lab							
70.00	Electroencephalography							
71.00	Medical Supplies Charged to Patients							
72.00	Impl. Dev. Charged to Patients							
73.00	Drugs Charged to Patients							
74.00	Renal Dialysis							
76.05	Neonatal Ancillary Services							
76.99	Lithotripter							
78.00 79.00								
80.00								
81.00								
82.00								
83.00								
84.00								
85.00								
86.00 87.00								
87.00								
88.00	Rural Health Clinic (RHC)							
89.00	Federally Qualified Health Center (FQHC)							
90.01	Arthritis Clinic							
90.02	Ortho Clinic							
91.00	Emergency							
92.00	Observation Beds							
93.00 93.02	Other Outpatient Services (Specify)							
93.02								
93.04								
93.05								
	NONREIMBURSABLE COST CENTERS							
94.00	Home Program Dialysis							
95.00	Ambulance Services							
96.00	Durable Medical Equipment-Rented							
97.00	Durable Medical Equipment-Sold							
98.00 99.00	Other Reimbursable (specify) Outpatient Rehabilitation Provider (specify)							
100.00	Intern-Resident Service (not appvd. tchng. prgm.)							
101.00	Home Health Agency							

Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

		NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
		19.00 (Adj ) (Adj )	20.00 (Adj ) (Adj )	21.00 (Adj ) (Adj )	22.00 (Adj ) (Adj )	23.00 (Adj ) (Adj )	23.01 (Adj ) (Adj )	23.02 (Adj ) (Adj )
105.00	Kidney Acquisition	,	, ,,			, .,		,
106.00	Heart Acquisition							
107.00	Liver Acquisition							
108.00	Lung Acquisition							
109.00	Pancreas Acquisition							
110.00	Intestinal Acquisition							
111.00	Islet Acquisition							
112.00	Other Organ Acquisition (specify)							
113.00	Interest Expense							
114.00	Utilization Review-SNF							
115.00	Ambulatory Surgical Center (Distinct Part)							
116.00	Hospice							
117.00	Other Special Purpose (specify)							
190.00	Gift, Flower, Coffee Shop, & Canteen							
191.00 192.00	Research Physicians' Private Offices							
194.00	Doctors' Meals							
194.00	Public Relations							
193.02	Tublic relations							
193.03								
193.04								
100.01								
	TOTAL	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	0		0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA SCHEDULE 10

## TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
	Capital Related Costs-Buildings and Fixtures	\$ 2,252,654	\$ 424,421	\$ 2,677,075
	Capital Related Costs-Movable Equipment	1,426,263	0	1,426,263
	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
	Employee Benefits	7,229,831	0	7,229,831
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08		20 500 470	(700,100)	0
	Administrative and General	20,500,178	(788,139)	19,712,039
	Maintenance and Repairs	0.000.000	0	0 000 000
	Operation of Plant	3,862,620	0	3,862,620
	Laundry and Linen Service	319,519	0	319,519
	Housekeeping	1,017,609	0	1,017,609
	Dietary	600,062	0	600,062
	Cafeteria Maintenance of Personnel	935,901	0	935,901
		704 040	0	701.912
	Nursing Administration Central Services and Supply	791,812 640,815	0	791,812 640,815
	Pharmacy	2,238,543	0	2,238,543
	Medical Records & Library	2,236,343	0	2,236,343
	Social Service		0	
	Inservice Education	368,068 213,856	0	368,068 213,856
	Nonphysician Anesthetists	213,000	0	213,636
	Nursing School		0	0
	Intern & Res. Service-Salary & Fringes (Approved)		0	0
	Intern & Res. Other Program Costs (Approved)		0	0
	Paramedical Ed. Program (specify)		0	0
23.01	aramedicar Ed. 1 Togram (Specify)		0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS		<u> </u>	
	Adults & Pediatrics (Gen Routine)	13,573,497	0	13,573,497
	Intensive Care Unit	3,737,027	0	3,737,027
	Coronary Care Unit	5,757,027	0	0
	Burn Intensive Care Unit		0	0
	Surgical Intensive Care Unit		0	0
35.00		1,593,815	0	1,593,815
	Subprovider - IPF	1,000,010	0	1,595,615
	Subprovider - IRF		0	0
	Subprovider (specify)		0	0
	Nursery	1,579,056	0	1,579,056
	Skilled Nursing Facility	1,378,030	0	1,579,030
	Nursing Facility		0	0
	Other Long Term Care		0	0
47.00	Other Long Term Care		0	0
47.00			ı	1 0

STATE OF CALIFORNIA SCHEDULE 10

## TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

			REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			,	
	Operating Room	\$	4,609,824	•	\$ 4,609,824
	Recovery Room			0	0
	Delivery Room and Labor Room		3,466,112	0	3,466,112
	Anesthesiology			0	0
	Radiology-Diagnostic		3,285,368	0	3,285,368
	Ultrasound		468,501	0	468,501
	Radioisotope		186,617	0	186,617
	Computed Tomography (CT) Scan			0	0
	Magnetic Resonance Imaging (MRI)		187,467	0	187,467
	Cardiac Catheterization			0	0
	Laboratory		4,554,997	0	4,554,997
	PBP Clinical Laboratory Services-Program Only			0	0
	Whole Blood & Packed Red Blood Cells			0	0
	Blood Storing, Processing, & Trans.			0	0
	Intravenous Therapy			0	0
	Respiratory Therapy		1,614,072	0	1,614,072
	Physical Therapy		411,725	0	411,725
	Occupational Therapy		94,633	0	94,633
	Speech Pathology		9,296	0	9,296
	Electrocardiology		133,112	0	133,112
	Cardiovascular Lab		813,529	0	813,529
	Electroencephalography		7,416	0	7,416
	Medical Supplies Charged to Patients		3,762,445	0	3,762,445
	Impl. Dev. Charged to Patients		6,114,584	0	6,114,584
	Drugs Charged to Patients		3,273,553	0	3,273,553
	Renal Dialysis		369,750	0	369,750
	Neonatal Ancillary Services		55,993	0	55,993
	Lithotripter		3,540	0	3,540
78.00				0	0
79.00		-		0	0
80.00		-		0	0
81.00				0	0
82.00		-		0	0
83.00		-		0	0
84.00		-		0	0
85.00				0	0
86.00				0	0
87.00		-		0	0
87.01	Down Hardy Official (DLIO)	_		0	0
	Rural Health Clinic (RHC)	-		0	0
	Federally Qualified Health Center (FQHC)	-		0	0
	Arthritis Clinic	-	4.040.000	0	0
	Ortho Clinic		1,312,339	0	1,312,339
	Emergency Observation Rede		4,352,551	0	4,352,551
	Observation Beds			0	0
	Other Outpatient Services (Specify)	-		0	0
93.02		-		0	0
93.03				0	0
93.04				0	0
93.05	CLIDTOTAL	- A	404 400 007	0 (202,748)	0
	SUBTOTAL	\$	104,189,907	\$ (363,718)	\$ 103,826,189
04.00	NONREIMBURSABLE COST CENTERS				
	Home Program Dialysis	-		0	0
	Ambulance Services	-		0	0
	Durable Medical Equipment-Rented	-		0	0
97.00	Durable Medical Equipment-Sold			0	0

STATE OF CALIFORNIA SCHEDULE 10

## TRIAL BALANCE OF EXPENSES

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended: MAY 31, 2011

		F	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)			0	0
	Outpatient Rehabilitation Provider (specify)			0	0
	Intern-Resident Service (not appvd. tchng. prgm.)			0	0
	Home Health Agency			0	0
	Kidney Acquisition			0	0
	Heart Acquisition			0	0
	Liver Acquisition			0	0
	Lung Acquisition			0	0
	Pancreas Acquisition			0	0
110.00	Intestinal Acquisition			0	0
111.00	Islet Acquisition			0	0
112.00	Other Organ Acquisition (specify)			0	0
113.00	Interest Expense			0	0
114.00	Utilization Review-SNF			0	0
115.00	Ambulatory Surgical Center (Distinct Part)			0	0
116.00	Hospice			0	0
117.00	Other Special Purpose (specify)			0	0
190.00	Gift, Flower, Coffee Shop, & Canteen			0	0
191.00	Research			0	0
192.00	Physicians' Private Offices		16,825	0	16,825
194.00	Doctors' Meals		70,685	0	70,685
194.05	Public Relations		120,216	0	120,216
193.02				0	0
193.03				0	0
193.04				0	0
	SUBTOTAL	\$	207,726	\$ 0	\$ 207,726
200	TOTAL	\$	104,397,633	\$ (363,718)	\$ 104,033,915

(To Schedule 8)

TOTAL ADJ AUDIT ADJ

SCHEDULE 10A
Page 1
Fiscal Period Ended:
MAY 31, 2011

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ AUDIT ADJ AUDIT 1	NT ADJ AUDIT ADJ	AUDIT ADJ	AUDIT ADJ AUDIT	OIT ADJ AUDIT	r adj. Audit adj.	J AUDIT ADJ	AUDIT ADJ AUDIT	T ADJ
GENERAL SERVICE COST CENTER 1.00 Capital Related Costs-Buildings and Fixtures	\$424,421	424,421								
	00									
3.01 3.02	0 0									
3.03	00									
3.05	00									
3.06	0 0									
	000									
3.09 4.00 Employee Benefits	00									
5.01	0 0									
5.02 5.03	00					Ì				
5.04	0									
5.05 5.06	0 0									
5.07	0									
	0	l I								
	(788,139)	(788,139)								
6.00 Maintenance and Repairs 7.00 Operation of Plant	0 0									İ
	0									
	0									
10.00 Dietary 11.00 Cafeteria	0 0									İ
	0									
	0									
14.00 Central Services and Supply	0 0									
	0									Î
	0									
	0 0									
	00									İ
	0									
22.00 Intern & Res. Other Program Costs (Approve	0 0									
23.01 ratametical Ed. Flogram (specify)	00									
	0									
INPATIENT ROUTINE COST CENTERS 30.00 Adults & Padiatrics (Gen Routine)	C									
	0									İ
32.00 Coronary Care Unit	0 0									
33.00 Burn Intensive Care Unit	> C									
	> 0									
	0									
	0									
42.00 Supprovider (specify) 43.00 Nursery	0 0									
	0									
45.00 Nursing Facility	00									
46.00 Ottlel Long Term Care 47.00	, 0									
	1									

SCHEDULE 10A Page 1 Fiscal Period Ended: MAY 31, 2011

Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
50.00	Operating Room	0												
	Recovery Room	0												
52.00	Delivery Room and Labor Room	Ő		-			•		-				-	
53.00	Anesthesiology	0												
	Radiology-Diagnostic	0												
54.01	Ultrasound	0												
56.00	Radioisotope	0												
	Computed Tomography (CT) Scan	0												
58.00	Magnetic Resonance Imaging (MRI)	0												
	Cardiac Catheterization	0												
	Laboratory	0												
	PBP Clinical Laboratory Services-Program Only	0												
	Whole Blood & Packed Red Blood Cells	0												
	Blood Storing, Processing, & Trans.	0												
	Intravenous Therapy	0												
	Respiratory Therapy Physical Therapy	0												
	Occupational Therapy	0												
	Speech Pathology	0						-						
	Electrocardiology	0												
	Cardiovascular Lab	0											·	
	Electroencephalography	0												
	Medical Supplies Charged to Patients	0												
	Impl. Dev. Charged to Patients	0												
	Drugs Charged to Patients	0												
	Renal Dialysis	0												
	Neonatal Ancillary Services	0												
	Lithotripter	0												
78.00		0												
79.00		0												
80.00		0												
81.00		0												
82.00 83.00		0												
84.00		0												
85.00		0												
86.00		0												
87.00		0												
87.01		0											·	
	Rural Health Clinic (RHC)	0												
	Federally Qualified Health Center (FQHC)	0												
90.01	Arthritis Clinic	0												
	Ortho Clinic	0												
	Emergency	0												
	Observation Beds	0												
	Other Outpatient Services (Specify)	0												
93.02		0												
93.03		0												
93.04		0												
93.05	NONREIMBURSABLE COST CENTERS	0												-
04.00	Home Program Dialysis	0												
	Ambulance Services	0												
	Durable Medical Equipment-Rented	0												
	Durable Medical Equipment-Sold	0												
	Other Reimbursable (specify)	0												
	Outpatient Rehabilitation Provider (specify)	0												
	Intern-Resident Service (not appvd. tchng. prgm.)	0												
	Home Health Agency	0												

#### ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A Page 1 Fiscal Period Ended: MAY 31, 2011

Provider Name:
JOHN F. KENNEDY MEMORIAL HOSPITAL

	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
105.00 Kidney Acquisition 106.00 Heart Acquisition 107.00 Liver Acquisition 108.00 Lung Acquisition 109.00 Pancreas Acquisition 110.00 Intestinal Acquisition 111.00 Islet Acquisition 112.00 Other Organ Acquisition (specify) 113.00 Interest Expense 114.00 Utilization Review-SNF 115.00 Ambulatory Surgical Center (Distinct Part) 116.00 Hospice 117.00 Other Special Purpose (specify) 190.00 Gift, Flower, Coffee Shop, & Canteen 191.00 Research 192.00 Physicians' Private Offices 194.00 Doctors' Meals 193.02 193.03												
193.04 101.00 TOTAL	(363,718)	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE 10A Page 2 Fiscal Period Ended: MAY 31, 2011

Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ

	OFNEDAL CERVICE COOT CENTER								
4.00	GENERAL SERVICE COST CENTER								
	Capital Related Costs-Buildings and Fixtures			 	 	 	 	 	
	Capital Related Costs-Movable Equipment			 	 	 	 	 	
	Other Capital Related Costs			 	 	 	 	 	
3.01				 	 	 	 	 	
3.02				 	 	 	 	 	
3.03				 	 	 	 	 	
3.04				 	 	 	 	 	
3.05				 	 	 	 	 	
3.06				 	 	 	 	 	
3.07				 	 	 	 	 	
3.08				 	 	 	 	 	
3.09				 	 	 	 	 	
	Employee Benefits			 	 	 	 	 	
5.01				 	 	 	 	 	
5.02				 	 	 	 	 	
5.03				 	 	 	 	 	
5.04				 	 	 	 	 	
5.05				 	 	 	 	 	
5.06				 	 	 	 	 	
5.07				 	 	 	 	 	
5.08				 	 	 	 	 	
	Administrative and General			 	 	 	 	 	
	Maintenance and Repairs			 	 	 	 	 	
	Operation of Plant			 	 	 	 	 	
	Laundry and Linen Service			 	 	 	 	 	
	Housekeeping			 	 	 	 	 	
	Dietary			 	 	 	 	 	
11.00	Cafeteria			 	 	 	 	 	
12.00	Maintenance of Personnel			 	 	 	 	 	
13.00	Nursing Administration								
	Central Services and Supply			 	 	 	 	 	
	Pharmacy								
16.00	Medical Records & Library								
17.00	Social Service								
18.00	Inservice Education								
19.00	Nonphysician Anesthetists			 			 		
20.00	Nursing School			 			 		
21.00	Intern & Res. Service-Salary & Fringes (Appro								
22.00	Intern & Res. Other Program Costs (Approvec			 	 		 	 	
23.00	Paramedical Ed. Program (specify)			 	 		 	 	
23.01				 	 		 	 	
23.02				 	 		 	 	
	INPATIENT ROUTINE COST CENTERS								
30.00	Adults & Pediatrics (Gen Routine)			 	 	 	 	 	
	Intensive Care Unit			 	 	 	 	 	
	Coronary Care Unit								
33.00	Burn Intensive Care Unit								
	Surgical Intensive Care Unit			 	 	 	 	 	
35.00	NICU			 	 	 	 	 	
	Subprovider - IPF			 	 	 	 	 	
41.00	Subprovider - IRF			 	 	 	 	 	
	Subprovider (specify)			 	 	 	 	 	
	Nursery			 	 	 	 	 	
	Skilled Nursing Facility			 	 	 	 	 	
	Nursing Facility			 	 	 	 		
46.00	Other Long Term Care			 	 	 	 	 	
47.00				 	 	 	 	 	
		_	_	 	 	 	 	 	_

SCHEDULE 10A
Page 2
Fiscal Period Ended:
MAY 31, 2011

**Provider Name:** 

JOHN F. KENNEDY MEMORIAL HOSPITAL

**ANCILLARY COST CENTERS** 50.00 Operating Room 51.00 Recovery Room 52.00 Delivery Room and Labor Room 53.00 Anesthesiology 54.00 Radiology-Diagnostic 54.01 Ultrasound 56.00 Radioisotope 57.00 Computed Tomography (CT) Scan 58.00 Magnetic Resonance Imaging (MRI) 59.00 Cardiac Catheterization 60.00 Laboratory 61.00 PBP Clinical Laboratory Services-Program Only 62.00 Whole Blood & Packed Red Blood Cells 63.00 Blood Storing, Processing, & Trans. 64.00 Intravenous Therapy 65.00 Respiratory Therapy 66.00 Physical Therapy 67.00 Occupational Therapy 68.00 Speech Pathology 69.00 Electrocardiology 69.02 Cardiovascular Lab 70.00 Electroencephalography 71.00 Medical Supplies Charged to Patients 72.00 Impl. Dev. Charged to Patients 73.00 Drugs Charged to Patients 74.00 Renal Dialysis 76.05 Neonatal Ancillary Services 76.99 Lithotripter 78.00 79.00 80.00 81.00 82.00 83.00 84.00 85.00 86.00 87.00 87.01 88.00 Rural Health Clinic (RHC) 89.00 Federally Qualified Health Center (FQHC) 90.01 Arthritis Clinic 90.02 Ortho Clinic 91.00 Emergency 92.00 Observation Beds 93.00 Other Outpatient Services (Specify) 93.02 93.03 93.04 93.05 NONREIMBURSABLE COST CENTERS 94.00 Home Program Dialysis 95.00 Ambulance Services 96.00 Durable Medical Equipment-Rented 97.00 Durable Medical Equipment-Sold 98.00 Other Reimbursable (specify) 99.00 Outpatient Rehabilitation Provider (specify) 100.00 Intern-Resident Service (not appvd. tchng. prgm.) 101.00 Home Health Agency

AUDIT ADJ AUDIT

SCHEDULE 10A Page 2 Fiscal Period Ended: MAY 31, 2011

Provider Name:

JOHN F. KENNEDY MEMORIAL HOSPITAL

A	UDIT ADJ	AUDIT ADJ											
105.00 Kidney Acquisition													
106.00 Heart Acquisition													
107.00 Liver Acquisition													
108.00 Lung Acquisition													
109.00 Pancreas Acquisition													
110.00 Intestinal Acquisition													
111.00 Islet Acquisition													
112.00 Other Organ Acquisition (specify)													
113.00 Interest Expense													
114.00 Utilization Review-SNF													
115.00 Ambulatory Surgical Center (Distinct Part)													
116.00 Hospice													
117.00 Other Special Purpose (specify)													
190.00 Gift, Flower, Coffee Shop, & Canteen													
191.00 Research													
192.00 Physicians' Private Offices													
194.00 Doctors' Meals 194.05 Public Relations													
193.02													
193.03													
193.04													
101.00 TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Provi	der Name						Fiscal Period	Provider NF	l	Adjustments
JOHN	F. KENNE	DY MEMORIA	L HOSF	PITAL			JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993		10
		Report Ref	erences							
			Cost	Report						
Adj.	Audit	Work						As	Increase	As
No.	Report	Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
							ADJUSTMENT TO REPORTED COSTS			
1	10A	Α			1.00	7	Capital Related Costs - Building and Fixtures	\$2,252,654	\$424,421	\$2,677,075
	10A	A			5.00	7	Administrative and General  To adjust reported home office costs to agree with the Tenet Healthcare Corporation filed Home Office Cost Reports for fiscal period ended December 31, 2010 and December 31, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	20,500,178	(788,139)	19,712,039

Provi	der Name	;			Fiscal Period	Provider NF	기	Adjustments
JOHN	F. KENNEI	DY MEMORIAL	HOSPITAL		JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993		10
***************************************		Report Refe	rences					
			Coat Banart					
Adj.	Audit	Work	Cost Report			As	Increase	As
No.	Report	Sheet	Part Title	Line	Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
140.	тороп	Oricot	T dit Titlo		JSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NOT		(Decircase)	rajuotoa
Ī				<u></u>				
2	4A	Not Reported			Medi-Cal - Administrative Days (February 24, 2010 through July 31, 2010)	0	39	39
Ī	4A	Not Reported			Medi-Cal - Administrative Day Rate (February 24, 2010 through July 31, 2010)	\$0.00	\$381.37	\$381.37
Ī	4A	Not Reported			Medi-Cal - Administrative Days (August 1, 2010 through July 31, 2011)	0	9	9
	4A	Not Reported			Medi-Cal - Administrative Day Rate (August 1, 2010 through July 31, 2011)	\$0.00	\$409.38	\$409.38
3	6	Not Reported			Medi-Cal Ancillary Charges - Laboratory	\$0	\$5,419	\$5,419
1	6	Not Reported			Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	6,015	6,015
	6	Not Reported			Medi-Cal Ancillary Charges - Total	0	11,434	11,434
4	2	Not Reported			Medi-Cal Routine Service Charges	\$0	\$222,320	\$222,320
•	2	Not Reported			Medi-Cal Ancillary Service Charges	0	11,434	11,434
5	1	Not Reported			Medi-Cal Interim Payments	\$0	\$20,274	\$20,274
					To adjust Medi-Cal Settlement Data to agree with the following			
					Fiscal Intermediary Payment Data:			
					Service Period: June 1, 2010 through May 31, 2011			
					Payment Period: June 1, 2010 through August 31, 2013			
					Report Date: September 25, 2013			
					42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139			
					CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			
					CCR, Title 22, Sections 51173, 51511, 51541, and 51542			
Ī								

# State of California

Prov	ider Name						Fiscal Period	<b>Provider NPI</b> 1477584993		Adjustments 10
JOH	N F. KENNED	Y MEMORIA	L HOSF	PITAL			JUNE 1, 2010 THROUGH MAY 31, 2011			
		Report Ref	ferences		,					
	Cost Report									
Adj.	Audit	Work	_					As	Increase	As
No.	Report	Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
						<u>ADJ</u>	<u> JSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA -</u>	<u>CONTRACT</u>		
	_									
6	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	6,507	471	6,978
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,213	98	2,311
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	585	(145)	440
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - NICU	1,354	202	1,556
7	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$10,793,178	\$4 741 018	\$15,534,196
•	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	10,279,948	(1,747,211)	
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	3,287,469	274,771	3,562,240
	Contract 6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	1,933,118	(1,301,860)	631,258
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	125,131	25,954	151,085
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	575,845	(575,845)	0
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	10,435,223	1,586,925	12,022,148
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	6,734,949	(2,720,629)	4,014,320
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	141,940	2,732	144,672
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	57,884	1,186	59,070
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	11,734	(49)	
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	259,722	12,552	272,274
	Contract 6	D-3		XIX	69.02	2	Medi-Cal Ancillary Charges - Cardiovascular Lab	552,383	990,265	1,542,648
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	15,246	(1,802)	
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	7,251,459	5,025,148	12,276,607
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	88,044	327,363	415,407
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	18,408,775	(485,243)	
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	402,505	53,013	455,518
	Contract 6	D-3		XIX	76.05	2	Medi-Cal Ancillary Charges - Neonatal Ancillary Services	160,928	(160,928)	0
	Contract 6	D-3		XIX	90.02	2	Medi-Cal Ancillary Charges - Ortho Clinic	199	(199)	0
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	1,931,580	94,961	2,026,541
l	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	73,447,260	6,142,122	79,589,382
							-Continued on next page-			

Provider Name							Fiscal Period	Provider NPI		Adjustments
JOHN F. KENNEDY MEMORIAL HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993		10
	Report References									
			Cost	Report						
Adj.	Audit	Work						As	Increase	As
No.	Report	Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
-Conti	nued from previ	ious page-				<u>ADJU</u>	JSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CON	TRACT		
8	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$30,073,996	\$2,178,550	\$32,252,546
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	73,447,260	6,142,122	79,589,382
9	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductible	\$43,496	\$13,680	\$57,176
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	50,946	54,316	105,262

To adjust Medi-Cal Settlement Data to agree with the following

Fiscal Intermediary Payment Data:

Service Period: June 1, 2010 through May 31, 2011

Payment Period: June 1, 2010 through August 31, 2013

Report Date: September 25, 2013

42 CFR 413.20, 413.24, 413.53, and 433.139

CMS Pub. 15-1, Sections 2304, 2404, and 2408

CCR, Title 22, Section 51541

Provider Name  JOHN F. KENNEDY MEMORIAL HOSPITAL							Fiscal Period	Provider NPI		Adjustments
							JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993	10	
		Report Refer	rences							
			Cost	Report						
Adj.	Audit	Work						As	Increase	As
No.	Report	Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
							ADJUSTMENT TO OTHER MATTERS			
10	Contract 1	Not Repported					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24	\$0	\$37,132	\$37,132

CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1